

Alert! Breaking News!

LEOFF 1 Coalition, Retired Seattle Police Officers' Association, and Retired Firefighters of Washington, join forces to adamantly oppose bill **E2SHB 2034**

March 6, 2026

Dear Senator <<LAST NAME>>,

On behalf of the retired members and beneficiaries of the **Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1**, we urge you to oppose **E2SHB 2034** and any proposal that would redirect funds from the LEOFF Plan 1 pension trust.

LEOFF Plan 1 is a lifetime defined-benefit retirement pension plan established under Internal Revenue Code §401(a) for law enforcement officers and firefighters hired before October 1, 1977. These public servants spent their careers protecting the people of Washington, often under dangerous and life-threatening conditions.

The retirement system created for them was part of the promise made when they entered public service. The pension trust was established for one purpose—to provide retirement security and medical protection for those who dedicated their careers to protecting our communities.

After careful review of the legislation, we have obtained legal opinions from several prominent law firms concluding that the bill raises significant constitutional concerns and is likely unlawful. In particular, the legislation impairs vested contractual rights and benefits that have long been protected under Washington law.

Based on this legal advice, **we have retained Steve W. Berman of the nationally recognized law firm Hagens Berman Sobol Shapiro LLP** to represent our interests. Mr. Berman and his firm have extensive experience litigating complex constitutional and class action cases.

The **LEOFF 1 Coalition**, the **Retired Seattle Police Officers Association**, and the **Retired Firefighters of Washington**, along with other organizations representing LEOFF Plan 1 members and beneficiaries, stand united in protecting the integrity of LEOFF Plan 1. **The pension trust, surplus funds, and medical benefits must remain secure and used only for the benefit of LEOFF Plan 1 members and beneficiaries.**

Proposals such as **E2SHB 2034**, which would redirect billions of dollars from the LEOFF Plan 1 pension trust, raise serious concerns among retirees who rely on these funds for their retirement and medical security.

The assets held in the LEOFF Plan 1 pension trust were accumulated and invested for the **exclusive benefit of the members and beneficiaries of that system**, consistent with the **exclusive benefit rule under Internal Revenue Code §401(a)** governing qualified retirement plans.

Diverting trust assets for unrelated governmental purposes raises significant legal concerns, including potential violations of:

- **The Internal Revenue Code §401(a) Exclusive Benefit Rule**, which requires retirement plan assets to be used solely for the benefit of plan participants and beneficiaries.
- **The Washington State Constitution's Contract Clause protections**, which safeguard pension benefits promised to public employees.
- **The fiduciary duty associated with the management of pension trust assets**, which requires that such funds be administered exclusively in the best interests of the members and beneficiaries.

The LEOFF Plan 1 pension trust was not created to serve as a general revenue source for the State. It exists to fulfill the retirement and medical commitments made to Washington's police officers and firefighters.

Many LEOFF Plan 1 retirees are now in their seventies, eighties, and nineties. Many suffer from serious health conditions related to decades of hazardous public service. Their retirement and medical security must remain protected under the laws that created the LEOFF Plan 1 system.

The Pension Domino Effect

E2SHB 2034 also raises serious concerns about the precedent it could establish for other public retirement systems in Washington. If the Legislature opens the door to redirecting surplus assets from one pension trust for unrelated governmental purposes, it risks creating a **“pension domino effect.”**

Today it may be **LEOFF Plan 1**, but tomorrow the same logic could be applied to other public retirement systems such as **PERS Plan 1, TRS Plan 1, or even LEOFF Plan 2.**

Public employees across Washington rely on the stability and legal protections of their retirement systems. Once the precedent is established that pension trust assets can be redirected for other purposes, it raises uncertainty for every public employee and retiree who depends on these retirement systems.

Protecting the integrity of the **LEOFF Plan 1 pension trust** helps preserve confidence in the entire **Washington State public retirement system.**

Simply put: **A promise made to Washington’s police officers and firefighters must remain a promise kept. A contract made must remain a contract honored.**

We strongly urge that you stand with LEOFF Plan 1 retirees and vote **NO on E2SHB 2034**, and work to protect the **LEOFF Plan 1 laws, pension trust, surplus funds, and medical benefits** for the members and beneficiaries who earned them.

Thank you for your time and for your service to the people of Washington.

Respectfully,

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