WAC 415-108-459  Payroll deductions. Salary or wages for services rendered that are withheld from a member's pay still qualify as reportable compensation.

1) Retirement contributions. Payments deducted from employee compensation for employee retirement contributions are reportable. Employer contributions are a fringe benefit and are not reportable, see WAC 415-108-475.

2) Tax withholding. Payments withheld to satisfy federal tax obligations qualify as reportable compensation.

3) Voluntary deductions. Payments deducted voluntarily, such as I.R.C. section 457 plan contributions or other authorized deductions, are reportable.