

WAC 415-108-475 Fringe benefits. Fringe benefits provided by an employer are not a salary or wage, and therefore are not reportable compensation. Fringe benefits include, but are not limited to:

- (1) Employer retirement contributions;
- (2) Any type of insurance such as medical, dental or life insurance; and any employer contribution to meet the premium or charge for the insurance; or
- (3) Any employer payments into a private fund to provide health or welfare benefits for the member (or the member and the member's dependents), with the exception of compensation paid pursuant to a bona fide cafeteria plan, flexible benefit plan or similar arrangement as described in WAC 415-108-455.

[Statutory Authority: RCW 41.50.050(5). WSR 05-12-109, § 415-108-475, filed 5/27/05, effective 6/27/05. Statutory Authority: RCW 41.50.050(5) and chapter 41.40 RCW. WSR 03-06-042, § 415-108-475, filed 2/27/03, effective 4/1/03. Statutory Authority: RCW 41.50.050. WSR 99-14-008, § 415-108-475, filed 6/24/99, effective 7/25/99; WSR 98-09-059, § 415-108-475, filed 4/17/98, effective 5/18/98.]