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.