

**WAC 415-110-443 SERS reportable compensation table.** The following table will help you determine whether certain types of payments are reportable compensation under SERS Plan 2 or 3. Be sure to read the referenced rule to ensure that you have correctly identified the payment in question. The department determines reportable compensation based upon the nature of the payment, not the name applied to it. See WAC 415-110-445.

Type of Payment	SERS Plan 2 and Plan 3 Reportable Compensation?
Annual Leave Cash Outs	No - WAC 415-110-456
Assault Pay	No - WAC 415-110-468
Base Rate	Yes - WAC 415-110-451
Car Allowances	No - WAC 415-110-485
Cafeteria Plans	Yes - WAC 415-110-455
Deferred Wages	Yes - WAC 415-110-459
Disability Payments	No - WAC 415-110-477
Disability Retirees	No - RCW 41.35.440/ RCW 41.35.690 (until requirements are met)
Disability: Salary lost while on disability leave	Yes - WAC 415-110-468
	RCW 41.35.070
Employer Provided Vehicle	No - WAC 415-110-480
Employer Contributions	No - WAC 415-110-459
Fringe Benefits, including insurance	No - WAC 415-110-475
Illegal Payments	No - WAC 415-110-482
Legislative Leave	Yes - WAC 415-110-464
Longevity/Education Attainment Pay	Yes - WAC 415-110-451
Nonmoney Maintenance	No - WAC 415-110-470
Optional Payments	No - WAC 415-110-483
Payments in Lieu of Excluded Items	No - WAC 415-110-463
Performance Bonuses	Yes - WAC 415-110-453
Retroactive Salary Increase	Yes - WAC 415-110-457
Reimbursements	No - WAC 415-110-484
Reinstatement Payments	Yes - WAC 415-110-467
Retirement or Termination Bonuses	No - WAC 415-110-487
Severance Pay - Earned Over Time	No - WAC 415-110-458
Severance Pay - Not Earned Over Time	No - WAC 415-110-488
Shared Leave - School/ESD Employees	Yes - WAC 415-110-468
Sick Leave Cash Outs - School/ESD Employees	No - WAC 415-110-456
Standby Pay	Yes - WAC 415-110-469
Time Off With Pay	Yes - WAC 415-110-456 WAC 415-110-465

Type of Payment	SERS Plan 2 and Plan 3 Reportable Compensation?
Union Leave	Yes - WAC 415-110-466 <sup>1/</sup>
Workers' Compensation	No - WAC 415-110-479

<sup>1/</sup> Only specific types of union leave are reportable. See WAC 415-110-466.

[Statutory Authority: RCW 41.50.050(5) and chapter 41.35 RCW. WSR 03-06-042, § 415-110-443, filed 2/27/03, effective 4/1/03. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. WSR 01-01-059, § 415-110-443, filed 12/12/00, effective 1/12/01.]