

**WAC 192-310-060 Tips as wages.** "Tips as wages" are those tips an employee is required to report to the employer by federal law.

(1) The employer must report tips each quarter on an "as paid" basis. Tips are considered paid when the employee reports them to the employer for federal income tax purposes; or when they are distributed by the employer to the employee.

(2) Tips will not be treated as wages when an individual's benefits are calculated if the individual did not report their value to the employer.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-22-055, § 192-310-060, filed 11/1/07, effective 12/2/07. Statutory Authority: Chapters 34.05, 50.12 RCW and RCW 50.04.320. WSR 99-20-129, § 192-310-060, filed 10/6/99, effective 11/6/99.]