

**WAC 415-104-3402 Fringe benefits are not LEOFF Plan 1 basic salary.** Fringe benefits provided by an employer are not a salary or wage, and therefore do not qualify as basic salary for LEOFF Plan 1. 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 payments by the employer into a private fund to provide health or welfare benefits for members and/or their dependents.

[Statutory Authority: RCW 41.50.050(5) and chapter 41.26 RCW. WSR 03-06-042, § 415-104-3402, filed 2/27/03, effective 4/1/03. Statutory Authority: RCW 41.50.050 and 41.50.055. WSR 97-01-016, § 415-104-3402, filed 12/6/96, effective 1/6/97.]