

WAC 415-106-310 Are optional payments reportable compensation?

If you receive an additional payment only on the condition of taking an action other than providing service to your employer, the payment is not reportable compensation.

Example: An employer offers to make a contribution to Joe's deferred compensation plan only if Joe agrees to have a portion of his salary deferred. Because Joe does not have a right to receive the contribution based solely on providing service, the payment is not reportable compensation.

[Statutory Authority: RCW 41.50.050(5). WSR 08-02-046, § 415-106-310, filed 12/27/07, effective 1/27/08.]