

WAC 415-112-401 What types of payments are considered earnable compensation? The following table indicates whether certain types of payments are earnable compensation under TRS Plan 1, 2 or 3 and provides a cross-reference to the specific WAC.

Type of Payment	TRS 1 Earnable Compensation?	TRS 2/3 Earnable Compensation?
Annual Leave Cash Outs	Yes - WAC 415-112-415	No - WAC 415-112-415
Base Contract	Yes - WAC 415-112-4601	Yes - WAC 415-112-4601
Car Allowances	No - WAC 415-112-41301 ¹	No - WAC 415-112-41301
Cafeteria Plans	Yes - WAC 415-112-4604	Yes - WAC 415-112-4604
Deferred Wages	Yes - WAC 415-112-4609	Yes - WAC 415-112-4609
Disability Payments	No - WAC 415-112-482	No - WAC 415-112-482
Employer Provided Vehicle	No - WAC 415-112-413 ²	No - WAC 415-112-413
Employer Taxes/Contributions	No - WAC 415-112-4609	No - WAC 415-112-4609
Evening/Summer School	Yes - WAC 415-112-4601	Yes - WAC 415-112-4601
Extracurricular Contracts	Yes - WAC 415-112-4601	Yes - WAC 415-112-4601
Fringe Benefits, including insurance	No - WAC 415-112-480	No - WAC 415-112-480
Illegal Payments	No - WAC 415-112-485	No - WAC 415-112-485
Legislative Leave	Yes - WAC 415-112-471	Yes - WAC 415-112-471
Longevity/Education Attainment Pay	Yes - WAC 415-112-4601	Yes - WAC 415-112-4601
National Board of Professional Teaching Standards Certification Bonus	Yes - WAC 415-112-4602	Yes - WAC 415-112-4602
Nonmoney Maintenance	Yes - WAC 415-112-412 ³	No - WAC 415-112-412
Optional Payments	No - WAC 415-112-487	No - WAC 415-112-487
Performance Bonuses	Yes - WAC 415-112-4603	Yes - WAC 415-112-4603
Retroactive Salary Increase	Yes - WAC 415-112-4607	Yes - WAC 415-112-4607
Reimbursements	No - WAC 415-112-489	No - WAC 415-112-489
Reinstatement Payments	Yes - WAC 415-112-477	Yes - WAC 415-112-477
Retirement or Termination Bonuses	No - WAC 415-112-490	No - WAC 415-112-490
Severance Pay - Earned Over Time	Yes - WAC 415-112-4608	No - WAC 415-112-4608
Severance Pay - Not Earned Over Time	No - WAC 415-112-4608	No - WAC 415-112-4608
Sick Leave Cash Outs	No - WAC 415-112-417	No - WAC 415-112-417
Supplemental Contracts	Yes - WAC 415-112-4601	Yes - WAC 415-112-4601
Time Off with Pay	Yes - WAC 415-112-473	Yes - WAC 415-112-473
Union Leave ⁴	Yes - WAC 415-112-475	Yes - WAC 415-112-475

Type of Payment	TRS 1 Earnable Compensation?	TRS 2/3 Earnable Compensation?
Workers' Compensation	No - WAC 415-112-482	No - WAC 415-112-482

- 1 A portion of the value of an employer car allowance may be reportable in Plan 1 only. See WAC 415-112-41301.
- 2 A portion of the value of an employer provided vehicle may be reportable in Plan 1 only. See WAC 415-112-413.
- 3 A portion of the value of nonmoney maintenance provided may be reportable in Plan 1 only. See WAC 415-112-412.
- 4 Only specific types of union leave are reportable. See WAC 415-112-475.

[Statutory Authority: RCW 41.50.050(5) and chapter 41.32 RCW. WSR 08-19-106, § 415-112-401, filed 9/17/08, effective 10/18/08; WSR 05-12-042, § 415-112-401, filed 5/25/05, effective 6/25/05.]