WAC 415-112-4604 Is compensation applied toward cafeteria plans earnable compensation? Compensation you receive and apply toward a benefit plan under I.R.C. Section 125 may be earnable compensation. If you have an absolute right to receive cash instead of the fringe benefit, the payment is earnable compensation. If you have no cash option, the value of the fringe benefit is not earnable compensation. Also see WAC 415-112-480.

[Statutory Authority: RCW 41.50.[0]50. WSR 25-09-022, s 415-112-4604, filed 4/7/25, effective 5/8/25. Statutory Authority: RCW 41.50.050(5) and 41.32.010(10). WSR 05-12-108, § 415-112-4604, filed 5/27/05, effective 6/27/05. Statutory Authority: RCW 41.50.050. WSR 97-03-016, § 415-112-4604, filed 1/6/97, effective 2/6/97.]