

**WAC 415-103-100 Are payments I receive reportable compensation?**

The following table will help you determine whether certain types of payments are reportable compensation. The department determines reportable compensation based upon the nature of the payment, not the name applied. See "salary" as defined in RCW 43.43.120.

Type of Payment	Commission Date: Prior to 7/1/2001	Commission Date: On or after 7/1/2001
Overtime related to RCW 47.46.040 or voluntary overtime, earned prior to 7/1/2001	Yes	No
Overtime related to RCW 47.46.040 or voluntary overtime, earned on or after 7/1/2001 and before 7/1/2017	No	No
Overtime up to 70 hours per year <sup>1</sup> in total related to either RCW 47.46.040 or voluntary overtime, earned on or after 7/1/2017 <sup>2</sup>	Yes	Yes
Overtime in excess of 70 hours per year <sup>1</sup> in total related to either RCW 47.46.040 or voluntary overtime, earned on or after 7/1/2017	No	No
Fringe benefits including, but not limited to, any type of insurance, or contributions for insurance, such as medical, dental, or life insurance, for members and/or their dependents	No	No
Lump sum payments for:		
Deferred annual sick leave <sup>3</sup>	No	No
Unused accumulated annual leave - 240 hour maximum <sup>4</sup>	Yes	No
Holiday pay - 80 hour maximum	Yes	No

<sup>1</sup>"Year" means "state fiscal year," which is the twelve-month period that begins on July 1st and ends on June 30th of the next calendar year.

<sup>2</sup>The combined total of overtime included in the average final salary, related to either RCW 47.46.040 or voluntary overtime, may not exceed one hundred forty hours for WSPRS Plan 1, or three hundred fifty hours for WSPRS Plan 2.

<sup>3</sup>See also RCW 41.04.340(4).

<sup>4</sup>See also RCW 43.43.263, 43.01.040 and 43.01.044.

[Statutory Authority: RCW 41.50.050(5). WSR 17-20-036, § 415-103-100, filed 9/28/17, effective 10/29/17. Statutory Authority: RCW 41.50.050(5) and chapter 43.43 RCW. WSR 02-23-037, § 415-103-100, filed 11/13/02, effective 1/1/03.]