

WAC 415-108-491 Salary imputed to periods of unpaid leave. In some circumstances specified in statute, a member may choose to establish service credit for periods of unpaid leave. The salary imputed to a member for purposes of calculating contributions owing for such periods of leave is not reportable compensation. Depending on the type of leave, the imputed compensation may or may not be included as average final compensation in calculating a member's retirement allowance.

(1) **Unpaid authorized leave of absence.** For information about purchasing service credit for periods of unpaid authorized leave of absence, see:

(a) Plan 2: WAC 415-02-175 and RCW 41.40.710; and

(b) Plan 3: WAC 415-02-175 and RCW 41.40.805.

(2) **Periods of disability.** See RCW 41.40.038 for information about establishing service credit for periods of disability covered by industrial insurance.

(3) **Military leave.** For Plan 2 and Plan 3, salary imputed to a member for purposes of calculating contributions owing for periods of interrupted military service is not reportable compensation. Federal law requires that if a member chooses to purchase credit for such periods of military service, and that period falls in the member's average final compensation period, the member is entitled to have the imputed salary he or she would have earned during the period of absence used in the calculation of his or her average final compensation.

[Statutory Authority: RCW 41.50.050(5). WSR 04-20-005, § 415-108-491, filed 9/23/04, effective 10/24/04. Statutory Authority: RCW 41.50.050(5), 41.40.038, 41.40.170, 41.40.710, 41.40.805. WSR 02-03-120, § 415-108-491, filed 1/23/02, effective 3/1/02. Statutory Authority: RCW 41.50.050. WSR 98-09-059, § 415-108-491, filed 4/17/98, effective 5/18/98.]