

**WAC 415-108-482 Illegal payments.** Payments made by an employer in excess of the employer's legal authority are not reportable.

Example: School districts are prohibited from increasing an employee's salary to include a payment in lieu of a fringe benefit per RCW 28A.400.220. If a district increased a person's salary instead of providing a fringe benefit, the payment would be illegal and should not be reported.

[Statutory Authority: RCW 41.50.050. WSR 98-09-059, § 415-108-482, filed 4/17/98, effective 5/18/98.]