

**WAC 415-112-473 Is paid leave, which is not earned over time, earnable compensation?** If paid leave is not based upon earned leave accumulated over time, the payment is not for services previously provided and is generally not earnable compensation. Exceptions identified in RCW 41.32.267, 41.32.810 and 41.32.865 are reportable, and contributions are due on these payments to the extent they meet both of the following conditions:

(1) The compensation reported is equal to the salary for the position from which you are on leave; and

(2) The payment is received from your employer, not from a third party. Except as provided in WAC 415-112-475, if you receive payment from your employer but your employer is reimbursed for the payment by a third party, the payment is not earnable compensation.

[Statutory Authority: RCW 41.50.050(5), 41.32.267, 41.32.810, 41.32.865. WSR 05-12-108, § 415-112-473, filed 5/27/05, effective 6/27/05. Statutory Authority: RCW 41.50.050. WSR 00-10-015, § 415-112-473, filed 4/21/00, effective 5/22/00; WSR 97-03-016, § 415-112-473, filed 1/6/97, effective 2/6/97.]