

5200.0140 EXCLUSIONS FROM WAGES.

Payments which are not considered part of the employee's remuneration, for the purposes of calculating regular rate of pay, include:

- A. reimbursement for expenses incurred on the employer's behalf;
- B. premium payments for overtime work or work on Saturdays, Sundays, holidays, or scheduled days off, if the premium rate is at least 1-1/2 times the normal rate;
- C. bonuses given at the employer's discretion, as to both time and amount of payment;
- D. cash or other valuables in the nature of gifts on special occasions;
- E. payments for occasional periods when no work is performed including but not limited to vacation, holiday, or illness;
- F. payments made pursuant to a bona fide profit-sharing plan or trust or bona fide thrift or savings plan, if amounts are determined without regard to production or efficiency; and
- G. contributions irrevocably made by an employer to a trustee or third person pursuant to a bona fide plan for providing old-age, retirement, life, accident, or health insurance or similar benefits for employees.

Statutory Authority: *MS s 177.28*

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