

**5200.0230 GRATUITOUS SERVICE.**

Gratuitous service is voluntarily donated work performed by a person who receives for it no monetary compensation or other valuable consideration. The individual may be reimbursed for out-of-pocket expenses needed to perform the services, but only if these expenses are itemized. The acceptance of an expense allowance (that is, a gross sum provided with no itemized list of expenses) makes the individual nonexempt. See Minnesota Statutes, section 177.23, subdivision 7, clause (7).

**Statutory Authority:** *MS s 177.28*

**History:** *17 SR 1279*

**Published Electronically:** *June 11, 2008*