

4501.0100 DEFINITIONS.

Subpart 1. **Scope.** The definitions in this part apply to this chapter and chapters 4503 to 4525 and Minnesota Statutes, chapter 10A. The definitions in Minnesota Statutes, chapter 10A, also apply to chapters 4503 to 4525.

Subp. 2. [Repealed, L 2026 c 101 s 32]

Subp. 2a. **Audit trail.** "Audit trail" means documentation of submission of an electronic file or facsimile transmission to the board. The audit trail includes the date and time at which the facsimile transmission or electronic file submission was made and a copy of any verification report or message received from the board.

Subp. 3. **Business day.** A "business day" is from 8:00 a.m. to 4:30 p.m., Monday through Friday, except for official state holidays.

Subp. 4. **Compensation.** "Compensation" means every kind of payment for labor or personal services, including any amount withheld by an employer for the payment of income tax. Compensation does not include payments for Federal Insurance Contributions Act taxes; unemployment taxes, insurance, or benefits; workers' compensation insurance or benefits; disability insurance or benefits; life insurance; health care insurance or benefits; retirement benefits; or pension benefits.

Subp. 4a. **Electronic file.** "Electronic file" means a report or statement required by Minnesota Statutes, chapter 10A, and submitted to the board using an electronic filing system.

Subp. 4b. **Electronic filing system.** "Electronic filing system" means the computer-based systems developed by the board to transfer an electronic file of data that meets the filing and reporting requirements of Minnesota Statutes, chapter 10A.

Subp. 4c. **Facsimile transmission.** "Facsimile transmission" means the use of a fax machine or email to submit an electronic image of a report or statement to the board.

Subp. 5. **Honorarium.** "Honorarium" means anything of value given or received for services such as making speeches, writing articles, or making presentations when there is no obligation on the part of the giver to make payment.

Subp. 6. **Money.** "Money" means cash and cash equivalents such as checks, money orders, travelers checks, negotiable instruments, and other paper commonly accepted by a bank as a deposit. A transfer of money includes an electronic transfer of funds.

Subp. 7. **Occupation.** "Occupation" means a person's usual trade, profession, employment, or other similar endeavor, and includes categories for which there is no direct financial compensation, such as homemaker.

Subp. 7a. [Renumbered subp 7c]

Subp. 7b. **Original signature.** "Original signature" means:

A. a signature in the signer's handwriting or, if the signer is unable to write, the signer's mark or name written in the handwriting of another or applied by stamp at the request, and in the presence, of the signer;

B. an electronic signature consisting of the letters of the signer's name, applied using a cursive font or accompanied by text or symbols clearly indicating an intent to apply a signature, including but not limited to the letter S with a forward slash mark on one or both sides of the letter S or the placement of a forward slash mark before and after the signer's name; or

C. the signer's name on the signature line of an electronic file submitted using the filer's personal identification code.

Subp. 7c. **Personal identification code.** "Personal identification code" is a confidential user name and password provided by the board and required to use an electronic filing system.

Subp. 8. **Principal place of business.** "Principal place of business" means:

A. for an employed person, the name of the employer and the address from which the employee conducts the employer's business;

B. for a self-employed person or a person not employed, the address from which the person conducts business or personal matters; or

C. for an association, the name and business address of the association.

Subp. 9. **Promptly.** "Promptly" means within ten business days after the event that gave rise to the requirement.

Statutory Authority: *MS s 10A.01; 10A.02; 10A.022; 10A.025*

History: *20 SR 2504; 21 SR 1779; 30 SR 903; 49 SR 979*

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