

8092.1200 REMUNERATION OTHER THAN IN CASH FOR SERVICE PERFORMED BY RETAIL COMMISSION SALESPERSON.

Subpart 1. **In general.** An employer, in computing the amount to be deducted and withheld as tax in accordance with Minnesota Statutes, section 290.92, may elect to disregard any wages paid, after October 1, 1961, in a medium other than cash for services performed by an employee if the noncash remuneration is paid for services performed by the employee as a retail commission salesperson, and the employer ordinarily pays the employee remuneration solely by way of cash commissions for services performed as a retail commission salesperson.

Minnesota Statutes, section 290.92, subdivision 10, and this part are not applicable with respect to noncash wages paid to a retail commission salesperson for services performed in a capacity other than as such a salesperson. Such parts are not applicable with respect to noncash wages paid by an employer to an employee for services performed as a retail commission salesperson if the employer ordinarily pays the employee remuneration other than by way of cash commissions for such services. Thus, noncash remuneration may not be disregarded in computing the amount to be deducted and withheld in a case where the employee, for services performed as a retail commission salesperson, is paid both a salary and cash commissions on sales, or is ordinarily paid in something other than cash (stocks, bonds, or other forms of property) notwithstanding that the amount of remuneration paid to the employee is measured by sales.

Subp. 2. **Retail commission salesperson.** For purposes of Minnesota Statutes, section 290.92, subdivision 10, and this part, the term "retail commission salesperson" includes an employee who is engaged in the solicitation of orders at retail, that is, from the ultimate consumer, for merchandise or other products offered for sale by the employee's employer. The term does not include an employee salesperson engaged in the solicitation on behalf of an employer of orders from wholesalers, retailers, or others for merchandise for resale. However, if the salesperson solicits orders for more than one principal, the salesperson is not excluded from the term solely because he or she solicits orders from wholesalers or retailers on behalf of one or more principals. In such case the salesperson may be a retail commission salesperson with respect to services performed for one or more principals and not with respect to services performed for the other principals.

Subp. 3. **Noncash remuneration.** The term "noncash remuneration" includes remuneration paid in any medium other than cash, such as goods or commodities, stocks, bonds, or other forms of property. The term does not include checks or other monetary media of exchange.

Statutory Authority: *MS s 270C.06; 290.52*

History: *17 SR 1279; L 2005 c 151 art 1 s 114*

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