



Wisconsin Compensation Rating Bureau

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## CIRCULAR LETTER 2858 – OCTOBER 30, 2000

### PROCEEDINGS OF THE WISCONSIN RATING COMMITTEE

TO: Members of the Bureau

FROM: Donna Knepper

RE: Proceedings of the Wisconsin Rating Committee  
Circular Letter 2858 – September 19, 2000  
Item Number 3813 Per Diem Expense Requirements

Pursuant to ch. 626, Wis. Stats., the State of Wisconsin, Office of the Commissioner of Insurance approved the following revision to Rule V – Premium Basis – B. Remuneration:

#### **B. REMUNERATION – PAYROLL**

##### **2. Inclusions**

Amend as follows:

- j. No change
- k. No change
- n. No change
- p. Expense reimbursements to employees to the extent that an employer's records do not substantiate that the expense was incurred as a valid business expense;

**Note:** When it can be verified that the employee was away from home overnight on the business of the employer, but the employer did not maintain verifiable receipts for incurred expenses, a reasonable expense allowance, limited to IRS per diem guidelines, will be permitted.

This amendment is approved effective September 29, 2000.