**Section 903.80 Salaries**

a) Include:

1) Salaries, bonus, overtime, contingent compensation, pay while on leave, dismissal allowance, pay while training and other compensation of employees.

2) Commission and brokerage to employees when the activities for which the commission is paid are a part of their duties as employees.

b) Exclude:

Salaries or wages of janitors, caretakers, maintenance men and agents paid in connection with owned real estate (see Real Estate Expenses).