**Section 903.30 Allowances to Managers and Agents**

a) Include:

 Net allowances, reimbursements and payments for expenses of every nature, not computed as a percentage of premiums, to managers, agents, brokers, solicitors, and other producers.

b) Exclude:

1) Compensation to employees (see Salaries).

2) Expenses of salaried employees (see Traveling and Entertaining).

3) Expenses of management where one insurance company has been appointed manager for another (see Joint Expenses; Commission and Brokerage-Reinsurance Assumed and Ceded; and Expenses for Account of Another).

4) Contingent commission (see Commission and Brokerage-Contingent).

5) Policy and membership fees (see Commission and Brokerage-Policy and Membership Fees).

6) Expenses in connection with owned real estate (see Real Estate Expenses).

7) Amounts representing exact reimbursements for Losses, Taxes, Licenses and Fees, Boards, Bureaus and Associations, and Advertising, where only the minimum space required by law is taken.

8) Amounts representing exact reimbursements for Claim Adjustment Services, Surveys and Underwriting Reports and Audit of Assureds' Records when these services are performed by others than employees of managers, agents, brokers, solicitors or other producers.