**Section 903.120 Traveling and Travel Items**

a) Include:

1) Transportation, hotel, meals, postage, telephone, telegraph, express and incidental living expenses of employees while traveling.

2) Expenses for transfer of employees.

3) Depreciation, repairs and other operating expenses of automobiles.

4) Rent of automobiles.

5) Fees for automobile license plates.

6) Cost of insurance on automobiles.

7) Cost of transportation, hotel, meals and entertainment of guests.

8) Cost of favors and presents given or extended to others than employees.

9) Cost of souvenirs not generally distributed.

10) Dues and subscriptions to social or civic clubs or affairs.

11) Dues and subscriptions to accounting, legal, actuarial, or similar societies and associations.

b) Exclude:

1) Items includible in Salaries, Advertising, Commission and Brokerage, Taxes, Licenses and Fees, Boards, Bureaus and Associations, and Equipment.

2) Cost of gatherings, outings, etc., and entertainment for employees (see Employee Relations and Welfare).

3) Traveling and entertaining expenses paid, reimbursed, or allowed to managers, agents, brokers, solicitors and other producers (see Allowances to Managers and Agents).

4) Items includible in Real Estate Expenses.

5) Donations to organized charities (see Miscellaneous).

6) Cost of souvenirs for general distribution (see Advertising).