**Section 210.410 Exclusions from the Regular Rate**

The "regular rate" shall be deemed to include all remuneration for employment paid to, or on behalf of, the employee, but shall not include:

a) Sums paid as gifts such as those made at holidays or other amounts that are not measured by or dependent on hours worked; and

b) Payments made for occasional periods when no work is performed due to a vacation, holiday, illness, failure of employer to provide sufficient work, or other similar cause; and

c) Sums paid in recognition of services performed which are:

1) determined at the sole discretion of the employer, or

2) made pursuant to a bona fide thrift or savings plan, or

3) in recognition of a special talent; and

d) Contributions irrevocably made by an employer to a trustee or third person pursuant to a bona fide plan for providing old age, retirement, life, accident, or health insurance or similar benefits for employees; and

e) Extra compensation provided by a premium rate paid for certain hours worked by the employee in any day or workweek because such hours are hours worked in excess of eight a day where such premium rate is not less than one and one-half times the rate established in good faith for like work performed in non-overtime hours on other days; and

f) Extra compensation provided by a premium rate paid to employees on Saturdays, Sundays, holidays or regular days of rest where such premium rate is not less than one and one-half times the rate established in good faith for like work performed in non-overtime hours on other days; and

g) Extra compensation provided by a premium rate paid to the employee, in pursuance of an applicable employment contract or collective bargaining agreement, for work outside of the hours established in good faith by the contract or agreement as the basic workday where such premium rate is not less than one and one-half times the rates established in good faith by the contract or agreement for like work performed during such workday or workweek.