

**871—23.2(96) Definition of wages for employment during a calendar quarter.** Unless the context otherwise requires, terms used in rules, forms, and other official pronouncements issued by the department have the following meaning:

**23.2(1)** Wages paid are wages paid to an individual during the calendar quarter. Wages earned but not paid during the calendar quarter are considered as wages for employment in the quarter paid. The employer’s contribution and payroll is evidence of when the wages were paid. If the wages are not listed, they shall be considered as paid as of:

- a. The date appearing on the check.
- b. The date appearing on the notice of direct deposit.
- c. The date the employee received the cash payment.
- d. The date the employee received any other type of payment in lieu of cash.

**23.2(2)** Wages payable means wages earned and unpaid.

**23.2(3)** Remuneration paid in goods or services shall be computed on the basis of the fair value of the goods or services at the time of payment.

**23.2(4)** Cash value of room and board.

a. If board, rent, housing, lodging, meals, or similar advantage is extended in any medium other than cash as partial or entire remuneration for service constituting employment, the reasonable cash value of same shall be deemed wages subject to contribution.

b. Where the cash value for such board, rent, housing, lodging, meals, or similar advantage is agreed upon in any contract of hire, the amount so agreed upon shall be deemed the value of such board, rent, housing, lodging, meals or similar advantage. Check stubs, pay envelopes, contracts, and the like, furnished to employees setting forth such cash value, are acceptable evidence as to the amount of the cash value agreed upon in any contract of hire except as provided in paragraphs 23.2(4) “d” and “e.”

c. In the absence of an agreement in a contract of hire, the rate for board, rent, housing, lodging, meals, or similar advantage, furnished in addition to money wages or wholly comprising the wages of an employed individual, shall be deemed to have not less than the following cash value except as provided in paragraph 23.2(4) “d.”

Full board and room per week . . . . .	\$300.00
Meals (without lodging) per week . . . . .	100.00
Meals (without lodging) per day . . . . .	20.20
Lodging (without meals) per week . . . . .	198.00
Lodging (without meals) per day . . . . .	40.00
Individual meals:	
Breakfast . . . . .	4.50
Lunch . . . . .	5.30
Dinner . . . . .	10.50
A meal not identifiable as breakfast, lunch or dinner . . . . .	4.50

d. The department or its authorized representative may, after affording reasonable opportunity at a hearing for the submission of relevant information in writing or in person, determine the reasonable cash value of such board, rent, housing, lodging, meals, or similar advantage in particular instances or group of instances, if it is determined that the values fixed in or arrived at in accordance with paragraph 23.2(4) “c,” or in the contract of hire do not properly reflect the reasonable cash value of such remuneration.

e. If the department determines that the reasonable cash value is other than prescribed in a contract of hire or in paragraph 23.2(4) “c,” the employer’s quarterly payroll and contribution reports to the department shall thereafter show the value of such remuneration as determined by the department.

f. Notwithstanding the provisions of this paragraph, the cash value of meals that are provided by and for the convenience of the employer on the business premises of the employer shall not be deemed as insured wages under chapter 96 of the Iowa Employment Security Law. Lodging furnished by the employer, for the convenience and on the business premises of the employer, shall not be considered wages if the employee is required to accept the lodging as a condition of employment.

This rule is intended to implement Iowa Code section 96.1A(40).

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