

**481—231.6(91D) Application of minimum wage provisions.**

**231.6(1)** Employers may take appropriate credit for the reasonable cost or fair value of food, lodging and other facilities customarily furnished to the employee by the employer such as drugs, cosmetics, dry cleaning, etc. Credit may be taken for the reasonable cost or fair value of these facilities only when the employee's acceptance of them is voluntary and uncoerced. Where uniforms are required by the employer, the cost of the uniforms and their care may not be included in the credit.

**231.6(2)** The department will accept meal credit taken by the employer consistent with 29 CFR §552.100(c) (2024).

**231.6(3)** The department will accept lodging credit taken by the employer consistent with 29 CFR §552.100(d) (2024).

SOURCE: 29 CFR 552.100.

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