

875—217.2(91D) Purpose and scope. This chapter addresses the definition of wages. “Wages” include the “reasonable cost,” as determined by the commissioner, to an employer of furnishing any employee with board, lodging, or other facilities, if the board, lodging, or other facilities are customarily furnished by the employer to employees. In addition, the commissioner will determine the “fair value” of the facilities on the basis of average cost to the employer or to groups of employers similarly situated, on average value to groups of employees, or other appropriate measures of “fair value.” Whenever determined and when applicable and pertinent, the “fair value” of the facilities involved shall be includable as part of “wages” instead of the actual measure of the costs of those facilities. However, the cost of board, lodging, or other facilities shall not be included as part of “wages” if excluded therefrom by a bona fide collective bargaining agreement.

SOURCE: 29 CFR 531.2.