

875—217.29(91D) Board, lodging, or other facilities. The inclusion of board, lodging and other facilities as part of wages applies under the following situations:

217.29(1) Where board, lodging, or other facilities are furnished in addition to a stipulated wage;
and

217.29(2) Where charges for board, lodging, or other facilities are deducted from a stipulated wage. The use of the word “furnishing” clearly indicates this was intended to apply to all facilities furnished by the employer as compensation to the employee, regardless of whether the employer calculates charges for the facilities as additions to or deductions from wages.

SOURCE: 29 CFR 531.29.