

875—217.30(91D) “Furnished” to the employee. The reasonable cost of board, lodging, or other facilities may be considered as part of the wage paid an employee only where customarily “furnished” to the employee. Not only shall the employee receive the benefits of the facility for which the employee is charged, but it is essential that the employee’s acceptance of the facility be voluntary and uncoerced.

SOURCE: 29 CFR 531.30.