

875—219.100(91D) Application of minimum wage and overtime provisions.

219.100(1) Reserved.

219.100(2) 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.

219.100(3) For enforcement purposes, the commissioner will accept a credit taken by the employer of \$1.50 for breakfast (if furnished), \$2 for lunch (if furnished), and \$2.50 for dinner (if furnished), which meal credits do not exceed \$6 a day. Nothing herein shall prevent employers from crediting themselves with the actual cost or fair value of furnishing meals, as determined in accordance with 875—Chapter 217, if the cost or fair value is different from the meal credits specified above, provided that employers keep, maintain and preserve (for a period of three years) the records on which they rely to justify such different cost figures.

219.100(4) In the case of lodging furnished to live-in domestic service employees, the commissioner will accept a credit taken by the employer of \$30 a week. Nothing herein shall prevent employers from crediting themselves with the actual cost or fair value of furnishing lodging, as determined in accordance with 875—Chapter 217, if such cost or fair value is different from the amount specified above provided, however, that employers keep, maintain, and preserve (for a period of three years) the records on which they rely to justify such different cost figures.

SOURCE: 29 CFR 552.100.