

WAC 192-310-070 Value of meals, lodging and in kind compensation—Payment by means other than cash—RCW 50.04.320. (1) The employer should not report the value of meals or lodging provided to an employee for the convenience of the employer unless the value equals twenty-five percent or more of the employee's total pay during a pay period. Meals or lodging provided on the employer's premises or as a condition of employment will be considered as provided for the convenience of the employer.

(2) Compensation for personal services paid in kind (in any form other than cash), will be given its current prevailing market value. This value will be treated as wages in computing the unemployment insurance taxes that are due. If the value of an item is set by a hiring contract, the department will treat the value set by the contract as the actual value.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-22-055, § 192-310-070, filed 11/1/07, effective 12/2/07. Statutory Authority: Chapters 34.05, 50.12 RCW and RCW 50.04.320. WSR 99-20-130, § 192-310-070, filed 10/6/99, effective 11/6/99.]