

## CHAPTER 27-02-12 ADMINISTRATIVE RULES

### Section

27-02-12-01      Cash Value of Certain Remunerations

27-02-12-02      Gratuities

#### **27-02-12-01. Cash value of certain remunerations.**

1. If board, lodging, or any other payment in kind, considered as payment for services performed by a worker, is in addition to or in lieu of (rather than a deduction from) money wages, the bureau shall determine or approve the cash value of such payment in kind, and the employer shall use these cash values in computing contributions due under the Unemployment Compensation Act.
2. Where a cash value for board and lodging furnished a worker is agreed upon in any contract of hire, the amount so agreed upon shall, if more than the rates prescribed herein, be deemed the value of such board and lodging. Until and unless, in a given case a rate for board and lodging is determined by the bureau, board and lodging furnished in addition to money wages shall be deemed to have not less than the following values:

Full board and room, weekly .....	\$20.00
Meals, per week .....	14.00
Meals, per day .....	2.00
Meals, per meal .....	.75
Lodging, per week .....	7.00

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(22), 52-06-06

#### **27-02-12-02. Gratuities.**

If gratuities constitute partial or entire payment for services performed by a worker, the employer shall include as wages the amount of gratuities or tips actually received by each worker or shall make a reasonable valuation of the average remuneration from that source, showing in detail on a statement attached to the employer's first contribution report for 1937 or the employer's first contribution report thereafter, and thereafter as requested, the basis for such valuation. The requirements of the Unemployment Compensation Act and the instructions of the bureau relating to the reporting of wages are not to be construed as requiring or permitting employers to require workers to report to their employers the amount of their tips. The reporting of the exact amount of tips received by workers is to be made only with the voluntary consent of the workers.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(22), 52-06-06