

## SECTION .0300 – WAGES

### 13 NCAC 12 .0301 BOARD: LODGING OR OTHER FACILITIES

(a) "Wage" paid to an employee includes the reasonable cost of furnishing employees with board, lodging and other facilities where there is benefit to the employee and the benefit has been received by the employee.

(b) "Other facilities" under this Section must be in the nature of board or lodging. Other facilities include but are not limited to: meals furnished at company restaurants or by hospitals, hotels or restaurants to their employees; meals, dormitory rooms and tuition furnished by a college to its student employees; housing furnished for dwelling purposes; general merchandise furnished at company stores and commissaries (including articles of food, clothing and household effects); fuel furnished for the noncommercial personal use of the employee; transportation furnished employees between their homes and work where the travel time does not constitute compensable hours worked and such transportation is not an incident of and necessary to the employment.

(c) Reasonable cost under this Section does not include a profit to the employer or to an affiliated person.

(d) Items which are primarily for the benefit of the employer and which will not be computed as wages include but are not limited to: tools and equipment required by the employer; uniforms, where the business requires the employee to wear a unique or customized uniform; transportation charges where it is an incident of and necessary to the employment.

*History Note:* Authority G.S. 95-25.2; 95-25.19;

*Eff. November 1, 1980;*

*Pursuant to G.S. 150B-21.3A rule is necessary without substantive public interest Eff. March 1, 2016.*