NEBRASKA ADMINISTRATIVE CODE

LAST REVISION DATE: February 28, 1996

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 2 - CASH VALUE OF CERTAIN REMUNERATIONS

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §~~48-602(15)~~ 48-602(29) and §48-607.

002 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 Commissioner shall determine or approve the cash value of such payment in kind, and the employer shall use these cash values in computing combined tax due under the law.

003. 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 lesser rate for board and lodging can be determined, board~~ Board and lodging furnished in addition to money wages shall be ~~deemed to have not~~ no less than the ~~following value:~~ amount allowed by the Nebraska Department of Administrative Services for state employee travel reimbursement, (see, Nebraska DAS State Accounting Manual at *http://www.das.state.ne.us/accounting/nis/am005.htm#expense)*.

~~Full board and room (weekly)~~	~~$142.00~~
~~Meals (per week)~~	~~52.00~~
~~Meals (per day)~~	~~9.00~~
~~Meals (per meal)~~	~~3.00~~
~~Room (per week)~~	~~90.00~~
~~Room (per day)~~	~~15.00~~
~~House rent (per week)~~	~~75.00~~