

**RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING**

**RULE 8**

**CASH VALUE OF REMUNERATION OTHERWISE PAID**

- A. Each employing unit required to report wages and make contributions for individuals in employment covered by the Employment Security Act or the Rules adopted thereunder, or each employing unit required to report wages and withhold and transmit contributions of individuals under any section of the Temporary Disability Insurance Act or the Rules adopted thereunder, where such wages include remuneration paid in any medium other than cash (excepting meals or lodging) shall estimate and determine such remuneration at the fair market value thereof at the time such remuneration became payable.
- B. The reasonable cash value of meals or lodging payable as part or all of the wages for personal services of individuals in employment by any employing unit shall be reported and contributions made thereon in accordance with the determination of such cash value resulting from an agreement entered into between the employing unit and such individuals; provided, however, that if the cash value so determined is less than the amounts in the schedule hereinafter set forth, then such schedule shall be used to determine the cash value of such remuneration; and provided, further, that the Director or his/her representative may set the amounts of such cash value based upon an investigation in individual cases.
- C. In the absence of a bona fide agreement entered into in accordance with Section B hereinabove between an employing unit and any individual in employment for the purpose of determining the cash value of meals and lodging, such cash value shall be determined in accordance with the following schedule:

Meals and Lodging — Weekly	\$80.00	
Meals — Per Week.....	\$40.00	
Meals, less than one week	\$ 2.00	per meal
Lodging — Per Week.....	\$40.00	
Lodging — Less than one week	\$ 6.00	per day

[Reference to Employment Security Act: Section 28-42-3 (17) and Temporary Disability Insurance Act: Sections 28-39-2 (15), 28-40-1]