**Section 210.200 Meals and Lodging**

a) The reasonable cost of meals and lodging furnished by the employer and actually used by the employee may be considered as part of the wage paid an employee only where customarily furnished to the employee. The employee must receive the meals and/or lodgings for which he or she is charged, and it is also essential that his/her acceptance thereof be voluntary and uncoerced. It is not sufficient that the meals and/or lodgings be furnished by an employer to justify the charge. It is necessary that the meals and/or lodgings are furnished regularly by the employer to his employees in the same or similar trade, business or enterprise in the same or similar communities.

b) The employer may charge the employee the reasonable cost to the employer of furnishing meals and/or lodgings which cost does not include profit to the employer and/or any affiliated person.