**Section 2730.100 Money Value of Board And Lodging, Etc.**

a) Except as otherwise provided in this Section, board, lodging or other remuneration in kind received by an individual from his employer for personal services performed by the individual for the employer shall be deemed to be wages paid by the individual's employer. Meals which are given for the convenience of the employer are not remuneration for the performance of personal services and, therefore, are not wages. Meals that are given for the convenience of the employer must be furnished for substantial non-compensatory business reasons rather than as additional compensation to the worker. When the meal is served at the location where the services are performed, it is presumed that the meal is for the benefit of the employer. When the meal is served at a location other than where the service is performed, it is presumed that the meal is not for the benefit of the employer.

1) Example: An individual performs services at a restaurant. The employer does not want the worker to bring food from another restaurant to eat at his establishment. Meals are provided to the worker as a convenience for the employer and, therefore, are not remuneration to the worker for his services. Under such circumstances, the value of the meal is not deemed to be wages.

2) An employer provides ambulance services and always needs to have drivers ready for emergencies. Meals are provided at the dispatch terminal so that drivers will always be available. Under such circumstances, the value of the meals are not deemed to be wages.

3) Whenever a worker is required to work past seven o'clock in the evening, the employer reimburses the worker for her dinner. If the worker has the option of leaving the location where the work is performed for dinner, it is presumed that this meal is not for the benefit of the employer.

4) Whenever a worker is required to work past seven o'clock in the evening, the employer orders dinner brought in for the worker. It is presumed that this meal is for the benefit of the employer.

b) The money value of the remuneration in kind received by the individual shall be the fair market value of such remuneration. "Fair market value" is the cash value of the remuneration which would be reached between a willing buyer and a willing seller. The Director has the authority to determine or approve the fair market value of the remuneration in kind received by the individual, and this value shall be used in determining the wages paid to the individual and in computing contributions due under the Unemployment Insurance Act [820 ILCS 405], hereinafter referred to as "the Act".

c) Where a money value for board, lodging or other remuneration in kind furnished an individual by an employer is agreed upon in a contract of hire, this agreed on amount shall be deemed the fair market money value of such remuneration unless this amount is less than the fair market money value specifically determined by the Director under subsection (b) above.

(Source: Amended at 18 Ill. Reg. 14958, effective September 27, 1994)