

Kansas Administrative Regulations

Department of Labor—Division of Employment

Article 2.—Unemployment Insurance; Contributing, Reimbursing and Rated Governmental Employment

50-2-1. Rules pertaining to the cash value of remuneration in kind.

(a) Board, lodging, and any other forms of payment in kind to a worker that represent remuneration for services in addition to or in lieu of cash payments shall constitute wages, unless K.S.A. 44-703(o)(11), and amendments thereto, applies. When payment for services is made partially in kind and deducted from the cash wages otherwise due a worker, the original cash wages due shall constitute the worker's wages.

(b) The value of payments in kind determined by the secretary shall be used to compute contributions due and benefit payments.

(c) A cash value of payments in kind furnished to a worker agreed upon by the worker and the worker's employing unit shall be deemed the value of this payment in kind unless it is less than the value of the payment in kind as specially determined by the secretary or, in the case of board and lodging, less than the value prescribed in subsection (d) of this regulation.

(d) Unless a different rate for board or lodging is determined by the secretary for a particular case, board or lodging furnished in addition to or in lieu of cash wages shall be deemed to have the following values:

(1) Lodging: Two-thirds of the market rental value of comparable lodging; and

(2) meals: 120% of the cost of all meal ingredients.

(Authorized by and implementing K.S.A. 1999 Supp. 44-703(o); effective Jan. 1, 1966; amended May 1, 1980; amended May 1, 1987; amended Feb. 16, 2001.)

***** Authenticated Kansas Administrative Regulation *****