

NEW YORK STATE DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE DIVISION
GOV. W. AVERELL HARRIMAN STATE OFFICE BUILDING CAMPUS
ALBANY, N.Y. 12240

REPORTING MEALS, LODGING, TIPS AND
OTHER FORMS OF REMUNERATION

Section 517 of the New York State Unemployment Insurance Law provides that salaries, commissions, bonuses, tips and the reasonable value of meals or lodging, or similar advantage provided by employers to their employees is considered remuneration for determining both the amount of Unemployment Insurance Tax payable and the amount of unemployment benefits to which a worker may be entitled.

Reportable Value of Meals and Lodging

In filing quarterly reports or furnishing information for benefit claims the reasonable value of meals and lodging may be calculated as follows:

1. The reasonable value is the greater of
 - a. each meal \$1.15
lodging per day \$1.85
 - or
 - b. the value used in complying with New York Minimum Wage Orders.
2. A lower value may be used if an employer shows to the Commissioner of Labor's satisfaction that the above mentioned values are in excess of the actual values.
3. A higher value may be used if the Commissioner of Labor finds that the values shown above are less than the actual value.

Reporting Tips

Employers are required to advise their employees that they have the right to certify to the amount of tips they receive. A certification is a signed written statement, furnished by the employee to the employer at least once each calendar quarter, indicating the amount of tips received.

The amount certified by employees must be included in the employer's quarterly tax reports, and used in furnishing unemployment benefit claim information. In the absence of employee certifications, tips are to be computed according to the following schedule:

- Beauty & Unisex Salon Operators-10 percent of cash wages
- Banquet Waiters-100 percent of cash wages
- Garage, Gas Station and Parking Lot Attendants-zero
- Service Employees in Restaurants
 - Table Sales-7-1/2 percent of sales
 - Counter and Drug Store Sales-5 percent of sales
- Dining Room Employees in American Plan
 - Hotels and Eating Clubs
 - Waiters and Waitresses-\$2 per day
 - Bus Boys-\$1 per day
- Hotel Service Employees
 - Bellhops, Porters, Baggage Porters and Doormen-\$2 per day
 - Chambermaids-zero

- Taxi Cab Drivers
 - 12-1/2 percent of total bookings in cities with population of 100,000 or more and in the counties of Westchester and Nassau
 - \$9 per week per driver in localities other than those listed above
- Employees in Barber Shops
 - Barbers-15 percent of cash wages
 - Manicurists-25 percent of cash wages
 - Employees shining shoes or brushing clothes-5 cents with respect to each customer
- Baggage Porters in Bus and Airline Terminals
 - \$2 per day for a day of at least 7 hours
 - 30 cents per hour for any day less than 7 hours
- Checkroom Attendants-zero
- Tips of Maritime Service Employees-Value in accordance with schedule
(Schedule furnished by the Liability and Determination Section on request.)

For all other industries and occupations, the actual amount of tips received is to be reported; if not certified, the amount is to be estimated on a reasonable basis.

Reporting Other Forms of Remuneration

The reasonable value of any noncash compensation provided by employers to their employees is remuneration which is reportable and taxable on a quarterly basis. This includes such items as an employee's personal use of a company-provided automobile.