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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 4@ CONTRIBUTIONS AND REPORTS

926-4 Taxable Value of Meals and Quarters Furnished

Article 2@ "WAGES" THE BASIS OF THE CONTRIBUTION

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Section 926-4@ Taxable Value of Meals and Quarters Furnished Officers and Crewmen Aboard Vessels

(a)

Meals and quarters received by officers and crewmen aboard a vessel shall be taxable on the basis of a reasonably estimated cash value to the employee as determined or approved by the department as hereinafter provided: (1) The reasonably estimated cash value of meals and quarters to an employee shall not be less than: (A) The bona fide value stipulated in a union agreement or contract of employment; or (B) The value established as a basis of compliance with any applicable law governing minimum wages. (2) In those cases where subdivision (a)(1) is not applicable the department shall consider the following scale to be the reasonably estimated cash value to the employee of meals and quarters for the calendar year 2011 and thereafter, except as modified herein in accordance with the following provisions of this subdivision: (A) Licensed Personnel. For each day or part of a day aboard a vessel, \$10.30 for meals plus \$8.10 for quarters, or a total of \$18.40. (B) Unlicensed Personnel. For each day or part of a day aboard a vessel, \$10.30 for meals plus \$5.50 for quarters, or a total of \$15.80. (C)

Adjustment of Meals Values. Whenever the average of retail prices of foods in California cities during the twelve months of any fiscal year ending on June 30 varies from the average of prices during the same months ending on June 30, 1969, by 10 percent or more, according to the cost of living indexes published by

the United States Department of Labor, Bureau of Labor Statistics, the director shall by authorized regulation modify the 2011 scale for meals upward or downward in substantially the same ratio for the ensuing calendar year. If, however, it can be shown to the satisfaction of the department in any case that the scale as determined herein exceeds 120 percent of the cost of the raw materials used in preparing meals for employees, the department shall consider 120 percent of the cost of such raw materials to be the basis for a reasonably estimated value of meals to employees. (D) Adjustment of Quarters Values. Whenever the average of residential rent prices in the Los Angeles, San Diego, and San Francisco Metropolitan Areas during the twelve months of any fiscal year ending on June 30 varies from the average of prices during the same months ending on June 30, 1973, by 10 percent or more, according to the residential rent indexes published by the United States Department of Labor, Bureau of Labor Statistics, the director shall by authorized regulation modify the 2011 scale of rates for quarters upward or downward in substantially the same ratio for the ensuing calendar year.

(1)

The reasonably estimated cash value of meals and quarters to an employee shall not be less than: (A) The bona fide value stipulated in a union agreement or contract of employment; or (B) The value established as a basis of compliance with any applicable law governing minimum wages.

(A)

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(B)

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(2)

In those cases where subdivision (a)(1) is not applicable the department shall consider the following scale to be the reasonably estimated cash value to the employee of meals and quarters for the calendar year 2011 and thereafter, except as modified herein in accordance with the following provisions of this subdivision: (A) Licensed Personnel. For each day or part of a day aboard a vessel, \$10.30 for meals plus \$8.10 for quarters, or a total of \$18.40. (B) Unlicensed Personnel. For each day or part of a day aboard a vessel, \$10.30 for meals plus \$5.50 for quarters, or a total of \$15.80. (C) Adjustment of Meals Values. Whenever the average of retail prices of foods in California cities during the twelve months of any fiscal year ending on June 30 varies from the average of prices during the same months ending on June 30, 1969, by 10 percent or more, according to the cost of living indexes published by the United States Department of Labor, Bureau of Labor Statistics, the director shall by authorized regulation modify the 2011 scale for meals upward or downward in substantially the same ratio for the ensuing calendar year. If, however, it can be shown to the satisfaction of the department in any case that the scale as determined herein exceeds 120 percent of the cost of the raw materials used in preparing meals for employees, the department shall consider 120 percent of the cost of such raw materials to be the basis for a reasonably estimated value of meals to employees. (D) Adjustment of Quarters Values. Whenever the average of residential rent prices in the Los Angeles, San Diego, and San Francisco Metropolitan Areas during the twelve months of any fiscal year ending on June 30 varies from the average of prices during the same months ending on June 30, 1973, by 10 percent or more, according to the residential rent indexes published by the United States Department of Labor, Bureau of Labor Statistics, the director shall by authorized regulation modify the 2011 scale of rates for quarters upward or downward in substantially the same ratio for the ensuing calendar

year.

(A)

Licensed Personnel. For each day or part of a day aboard a vessel, \$10.30 for meals plus \$8.10 for quarters, or a total of \$18.40.

(B)

Unlicensed Personnel. For each day or part of a day aboard a vessel, \$10.30 for meals plus \$5.50 for quarters, or a total of \$15.80.

(C)

Adjustment of Meals Values. Whenever the average of retail prices of foods in California cities during the twelve months of any fiscal year ending on June 30 varies from the average of prices during the same months ending on June 30, 1969, by 10 percent or more, according to the cost of living indexes published by the United States Department of Labor, Bureau of Labor Statistics, the director shall by authorized regulation modify the 2011 scale for meals upward or downward in substantially the same ratio for the ensuing calendar year. If, however, it can be shown to the satisfaction of the department in any case that the scale as determined herein exceeds 120 percent of the cost of the raw materials used in preparing meals for employees, the department shall consider 120 percent of the cost of such raw materials to be the basis for a reasonably estimated value of meals to employees.

(D)

Adjustment of Quarters Values. Whenever the average of residential rent prices in the Los Angeles, San Diego, and San Francisco Metropolitan Areas during the twelve months of any fiscal year ending on June 30 varies from the average of prices during the same months ending on June 30, 1973, by 10 percent or more, according to the residential rent indexes published by the United States Department of Labor, Bureau of Labor Statistics, the director shall by authorized regulation modify the 2011 scale of rates for quarters upward or downward in substantially the same ratio for the ensuing calendar year.

(b)

"Vessel" as used in this section includes freighter, tanker, passenger or any other vessel, except fishing vessels. (Fishing Vessels--See Section 926-5.)

(c)

"Licensed personnel" as used in this section includes masters, mates, engineers, pilots, radio telegraphers and any other persons who are licensed pursuant to the United States Shipping Code, and also includes pursers and surgeons and any other persons who are registered pursuant to the United States Shipping Code.

(d)

"Unlicensed personnel" as used in this section includes all members of the crew other than persons described in subdivision (c) of this section.

(e)

Notwithstanding the provisions of subdivision (a)(2) of this section, if an employer maintains records in such form as to show the number and kind of meals actually consumed by employees the scale for individual meals set forth in subdivision (a)(2) of section 926-3 of these regulations may apply.

(f)

It is immaterial for the purposes of this section that the facilities furnished by the employer are furnished for his or her convenience or the convenience of the employee.

(g)

No right or cause of action founded upon provisions for the reasonably estimated cash value to officers and crewmen aboard vessels of meals and quarters in effect prior to the amendment of this section shall be abolished or impaired by such amendment.