

AN EMPLOYER SHALL COMPUTE THE COST OF BOARD, LODGING, OR OTHER ADVANTAGE IN ACCORDANCE WITH THE REGULATIONS THAT THE COMMISSIONER ADOPTS.

(D) REGULATIONS.

THE COMMISSIONER MAY PROVIDE, BY REGULATION, FOR COMPUTATION OF THE COST OF BOARD, LODGING, OR OTHER ADVANTAGE ON THE BASIS OF:

(1) THE ACTUAL COST; OR

(2) THE REASONABLE COST OF THE BOARD, LODGING, OR OTHER ADVANTAGE FOR A DEFINED CLASS OF EMPLOYEES AND IN A DEFINED AREA, BASED ON:

(I) THE AVERAGE COST TO THE EMPLOYER OR GROUPS OF EMPLOYERS WHO ARE SITUATED SIMILARLY;

(II) THE AVERAGE VALUE TO GROUPS OF EMPLOYEES; OR

(III) ANY OTHER APPROPRIATE MEASURE OF FAIR VALUE.

REVISOR'S NOTE: Subsection (a) of this section is new language added to allow consistent reference to the part of a wage computed under this section and to conform to the terminology used in § 3-301(c)(2) of this title. The word "service" reflects former Art. 100, § 85(a)(1).

Subsections (b) and (d) of this section are new language derived without substantive change from the second sentence and the second through fifth clauses of the first sentence of former Art. 100, § 82(b).

Subsection (c) of this section is new language added to clarify that an employer computes the wage of an employee. Former Art. 100, § 82(b) referred to "the reasonable cost, as determined by the Commissioner" and to the authority of the Commissioner "to determine the fair value" and could be read to require computation by the Commissioner. COMAR 09.12.41.18 clarifies that the Commissioner merely sets standards by which cost is to be computed.

In subsection (d)(2) of this section, the reference to "reasonable" cost is substituted for the former reference to "fair value" in light of the reference to "reasonable" cost in the second clause of former Art. 100, § 82(b) and to conform to the terminology in the regulations of the Commissioner.

Defined terms: "Commissioner" § 3-101

"Employer" § 3-401 "Wage" § 3-401