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8 AAC 15.160(d) is amended to read:
(d) An employer may deduct an amount from the minimum wage or overtime rates set
out under AS 23.10 of an employee's earnings [, BASED ON A WRITTEN AGREEMENT
SIGNED BY THE EMPLOYEE,] to reimburse an employer for the reasonable cost of furnishing
board or [AND] lodging, if
(1) [REPEALED 5/16/2003;
(2)] the board or [AND] lodging facilities of the employer are "customarily"
furnished, as described in 29 C.F.R. 531.31, by the employer [AND VOLUNTARILY USED BY
THE EMPLOYEES; AND]:
$(2)$ [(3)] the cost to the employee for the use of the employer's board $\underline{or}$ [AND]
lodging facilities is reasonable and without profit to the employer as determined by the
department;
(3) the employer has provided the employee prior written notice that
(A) provides a basic description of the board or lodging;
(B) states the amount to be deducted weekly for the board or lodging;
<u>and</u>
(C) states that the employee's acceptance of the board or lodging and
deduction is voluntary; and
(4) the employee has provided signed and written acceptance of the board of
lodging and deduction.

8 AAC 15.160(e) is amended to read:

(e) Unless the employer **has provided** [AND] the employee **the prior written notice** 

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[HAVE EXECUTED A WRITTEN	AGREEMENT AS] described in (d)(3) of this section, [(d)
OF THIS SECTION, BEFORE THI	E DEDUCTION,] the employer is prohibited <b>from taking a</b>
deduction or from seeking to retroa	ctively deduct the cost of board or [AND] lodging as an offset
against wages due upon termination	or wage deficiencies subject to collection by the department.

## 8 AAC 15.160(f) is amended to read:

(f) The director will make the determination under (d)(1) of this section [(d)(3) OF THIS SECTION. THE DETERMINATION WILL BE MADE] in accordance with 29 C.F.R. 531.29 - 531.35; [29 C.F.R. 531.3 - 531.5 AND 531.29 - 531.35. A] a deduction of \$20 [\$15] per day or less for board or [AND] lodging will not require a [SPECIAL] determination by the director[,] unless evidence indicates that the deduction [CHARGE] is unreasonable for the board or lodging [FACILITIES] provided or results in a profit to the employer.

## 8 AAC 15.160(h) is amended to read:

- (h) An employer shall give each employee a written or electronic statement of earnings and deductions for each pay period. The statement of earnings and deductions must contain the employee's
  - (1) rate of pay;
  - (2) gross wages;
  - (3) net wages;
  - (4) beginning and ending dates of the pay period;
  - (5) repealed 9/28/85;
  - (6) repealed 9/28/85;

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(7) federal income tax deductions;				
(8) Federal Insurance Contribution Act deductions;				
(9) Alaska Employment Security Act contributions;				
(10) board or [AND] lodging deductions [COSTS];				
(11) a	dvances;			
(12) st	traight time and overting	me hours actually work	xed in the pay period; and	
(13) other authorized deductions.				
8 AAC 15.16	0 is amended by adding	g new subsections to re	ead:	
(i) An	appeal of a determination	on made by the director	under this section must	
	(1) be filed with the co	ommissioner not later th	nan 20 days after the employer	
received the d	letermination;			
	(2) be in writing; and			
	(3) set out the specific	reasons for the appeal.		
(j) The	e commissioner will gra	ant or reject an appeal u	nder (i) of this section not later than 20	
days after the	date the employer filed	it; in the decision to gr	ant or reject the appeal, the commission	
will state that	the decision is final and	l include a statement of	the employer's right to request judicial	
review not late	er than 30 days after the	e decision. (Eff. 12/9/78	8, Register 68; am 9/28/85, Register	
95; am 4/29/9	99, Register 150; am 5/	16/2003, Register 166;	am 3/2/2008, Register 185; am	
//	, Register)			
Authority:	AS 23.05.060	AS 23.10.065	AS 23.10.095	
	AS 23.10.060	AS 23.10.085		