(3) Cash of less than $150 that an employer pays to an employee in a calendar year, either actually or constructively, for agricultural labor is considered paid at the earliest of—
   (i) The time in the calendar year that the employee’s pay totals $150; or
   (ii) The 20th day of the calendar year on which the employee works for cash pay computed on a time basis.

(4) If an employer pays cash to an employee for two or more of the kinds of work referred to in paragraph (c)(1) of this section, we apply the provisions of this paragraph to the pay for each kind of work.

(d) Employee tax deductions. We consider employee tax deductions under section 3101 of the Code to be part of the employee’s wages and consider them to be paid at the time of the deduction. We consider other deductions from wages to be wages paid at the time of the deduction. It is immaterial that the deductions are required or permitted by an act of Congress or the law of any State.

(e) Tips. (1) Tips received by an employee in the course of employment, that are considered to be wages, are deemed to be paid at the time the employee reports the tips to the employer in a written statement as provided under section 6053(a) of the Code. Tips that are not reported are deemed to be paid to the employee at the time they are received by the employee.

(2) We consider tips to be received in the course of employment whether they are received by the employee from the employer or from another person. Only tips employees receive and keep for themselves are considered to be the employees’ pay. If employees split tips, each employee who receives part of the tip receives tips in the course of employment.

(f) Payments under nonqualified deferred compensation plans. Amounts that an employee is entitled to receive under nonqualified deferred compensation plans (plans that do not qualify for special tax treatment under the Code) are creditable as wages for Social Security purposes at the later of the following times:
   (1) When the services are performed; or
   (2) When there is no longer a substantial risk of forfeiture (as defined in section 83 of the Code) of the employee’s rights to the deferred compensation.

Any amounts taken into account as wages by this paragraph (and the income attributable thereto) will not thereafter be treated as wages for Social Security purposes.

§ 404.1043 Facilities or privileges—meals and lodging.

(a) Excluding the value of employer provided facilities or privileges from employee gross income prior to January 1, 1985. (1) Generally, the facilities or privileges that an employer furnished an employee prior to January 1, 1985 are not wages if the facilities or privileges—
   (i) Were of relatively small value; and
   (ii) Were offered or furnished by the employer merely as a means of promoting the health, good will, contentment, or efficiency of the employees.

(2) The term facilities or privileges for the period prior to January 1, 1985 is intended to include such items as entertainment, medical services, and so-called courtesy discounts on purchases.

(b) Meals and lodging. The value of the meals and lodging furnished to an employee by an employer for reasons of the employer’s convenience is not wages if—
   (1) The meals are provided at the employer’s place of business; and
   (2) The employee, in the case of lodging, is required to accept lodging on the employer’s business premises as a condition of employment.

§ 404.1044 Vacation pay.

We consider your salary while on vacation, or a vacation allowance paid by your employer, to be wages.

§ 404.1045 Employee expenses.

Amounts that your employer pays you specifically—either as advances or reimbursements—for traveling or for other ordinary and necessary expenses incurred, or reasonably expected to be incurred, in your employer’s business