

P.L. 2025, CHAPTER 212, *approved January 12, 2026*
Senate, No. 3772

1 AN ACT concerning the valuation of board and lodging with respect
2 to workers' compensation and amending R.S.34:15-37.

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4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

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7 1. R.S.34:15-37 is amended to read:

8 34:15-37. "Wages," when used in this chapter, shall be construed
9 to mean the money rate at which the service rendered is
10 recompensed under the contract of hiring in force at the time of the
11 accident. Board and lodging, when furnished by the employer as
12 part of the wages, shall be included **and** valued at \$25.00 per
13 week **at market value**, unless the money value of such advantages
14 shall have been otherwise fixed by the parties of the time of hiring.
15 If, however, the claimant continues to receive board or lodging
16 during a period of total temporary disability, the value of the board
17 or lodging shall not be included in the calculation of the workers'
18 compensation rate for purposes of temporary total disability.
19 Where, prior to the accident, the rate of wages is fixed by the output
20 of the employee, the daily wages shall be calculated by dividing the
21 number of days the worker was actually employed into the total
22 amount the employee earned during the preceding 6 months, or so
23 much thereof as shall refer to employment by the same employer.
24 When the rate of wages is fixed by the hour, the daily wage shall be
25 found by multiplying the hourly rate by the customary number of
26 working hours constituting an ordinary day in the character of the
27 work involved. In any case the weekly wage shall be found by
28 multiplying the daily wage by the customary number of working
29 days constituting an ordinary week in the character of the work
30 involved; provided, however, if the employee worked less than the
31 customary number of working days constituting an ordinary week
32 in the character of the work involved, the weekly wage for the
33 purposes of compensation under provisions of R.S. 34:15-12a only
34 shall be found by multiplying the hourly rate by the number of
35 hours of work regularly performed by that employee in the
36 character of the work involved. Gratuities, received regularly in the
37 course of employment from other than the employer, shall be
38 included in determining the weekly wage only in those cases where
39 the employer or employee has kept a regular daily or weekly record
40 of the amount of gratuities so received. In such cases the average
41 weekly amount of gratuities over a period of 6 months, or for the
42 entire time of employment, whichever period is less, shall be added

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 to the fixed weekly wage to determine the employee's total weekly
2 wage. If no such record has been kept, then the average amount of
3 the weekly gratuities shall be fixed by the judge of compensation or
4 the referee hearing the matter.
5 (cf: P.L.1979, c.283, s.13)

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7 2. This act shall take effect immediately.
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10 STATEMENT
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12 This bill revises the workers' compensation law to modernize its
13 treatment of board and lodging provided by an employer when
14 calculating the rate of benefits. Currently, board and lodging
15 furnished by an employer are regarded as part of wages and valued
16 at \$25 per week, unless a different amount is fixed at the time of
17 hiring. The bill provides, instead, that, unless a different amount is
18 fixed at the time of hiring, the value of employer furnished board
19 and lodging be its market value, except that if the claimant
20 continues to receive board or lodging during the period of total
21 temporary disability, the value of the board or lodging will not be
22 included in the calculation of the workers' compensation rate for
23 purposes of temporary total disability.
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28 Concerns valuation of board and lodging with respect to
29 workers' compensation.