

**SAM—SERVICES TO EMPLOYEES**

**STATE-OWNED HOUSING – REPORTING AND WITHHOLDING REQUIREMENTS**

**11010**

(New 06/10)

State-owned housing shall be administered and rent rates determined in accordance with SAM section 11000 – Services Furnished to Employees and CCR sections 599.642 through 599.649. Information regarding the reporting and tax withholding requirements associated with employer-provided housing/lodging is available on the DPA website at <http://www.dpa.ca.gov>.