

## SAM – SERVICES TO EMPLOYEES

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

11010

(New 06/2010)

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 CalHR website at <http://www.calhr.ca.gov/Pages/home.aspx>.