

- Hotel Service Employees
 - Bellhops, Porters, Baggage Porters and Doormen - \$2 per day
 - Chambermaids - zero
- Taxi Cab Drivers
 - 12 ½ percent of total bookings in cities with population of 100,000 or more and in the counties of Westchester and Nassau
 - \$9 per week per driver in localities other than those listed above
- Employees in Barber Shops
 - Barbers - 15 percent of cash wages
 - Manicurists - 25 percent of cash wages
- Employees shining shoes or brushing clothes - 5 cents with respect to each customer
- Baggage Porters in Bus and Airline Terminals
 - \$2 per day for a day of at least 7 hours
 - 30 cents per hour for any day less than 7 hours
- Checkroom Attendants - zero
- Tips of Maritime Service Employees - Value in accordance with schedule (Schedule furnished by the Liability and Determination Section on request.)

For all other industries and occupations, the actual amount of tips received is to be reported; if not certified, the amount is to be estimated on a reasonable basis.

Reporting Other Forms of Remuneration

The reasonable value of any noncash compensation provided by employers to their employees is remuneration which is reportable and subject to contribution on a quarterly basis. This includes such items as an employee's personal use of a company-provided automobile.