

Payments and Compliance

State Wage Statement Content Requirements

Last Reviewed: June 2024 (Last Updated: May 2024)

State	Wage Statement Requirements	Statute(s)
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Update:

Maryland has enacted legislation, House Bill 385, **effective 10/1/24**. Employers must provide written pay statements on the physical pay stub or on the online pay statement with the following information: 1) The employer’s name registered with the state, address, and telephone number, 2) The date of payment and the beginning and ending dates of the pay period, 3) the number of hours worked during the pay period (unless the employee is exempt from Federal and State OT law), 4) the rates of pay, 5) the gross and net pay earned during the pay period, 6) the amount and name of all deductions, 7) a list of additional bases of pay, including bonuses, commissions on sales, or other bases, 8) if applicable, the piece rates of pay and number of pieces completed at each rate. More information can be found at: <https://mgaleg.maryland.gov/2024RS/bills/hb/hb0385T.pdf>

Alabama	No provision located	No Wage Statement Statute Located
Alaska	<ol style="list-style-type: none"> 1) Rate of pay 2) Gross wages 3) Net wages 4) Beginning and ending dates of the pay period 5) Federal income tax deductions 6) Federal Insurance Contribution Act deductions (Social Security and Medicare) 7) Alaska Employment Security Act contributions (employee SUI contribution) 8) Board and lodging costs 9) Advances 10) Straight time and overtime hours actually worked in the pay period 11) Other authorized deductions. 	Alaska Administrative Code 8 §15.160(h)
Arizona	<ol style="list-style-type: none"> 1) Earnings 2) Withholdings <p>Note: The law does not expressly require a pay statement for employees that are not paid electronically or payroll card.</p> <p>Arizona’s paid sick leave provisions require employers to provide paid sick leave information on either the pay statement or as an attachment to it.</p> <p>The following information must be provided:</p> <ol style="list-style-type: none"> 1) The amount of earned paid sick time available to employee 2) The amount of earned paid sick time taken by the employee to date in the year; and 3) The amount of pay the employee has received as earned paid sick time. 	<p>Arizona Revised Statutes §23-351(E), (F)</p> <p>Arizona Revised Statute §23-375</p>

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Arkansas	No provision located	No Wage Statement Statute Located

California	<ol style="list-style-type: none"> 1) Gross wages earned 2) Total hours worked, except as provided under “Exception to hours worked” 3) Number of piece-rate units earned and any applicable piece rate of pay if the employee is paid on a piece-rate basis 4) All deductions, provided that all deductions made on written orders of the employee may be aggregated and shown as one item 5) Net wages earned 6) Inclusive dates of the period for which the employee is paid, including for bonuses, commissions, and prior pay period corrections <ul style="list-style-type: none"> o Any corrections made to pay in subsequently issued paystubs (including overtime hours) must state the inclusive dates of the pay period for which the employer is correcting its initial report of hours worked o Overtime hours must be recorded as a correction on the itemized statement for the next regular pay period after they are worked and earned. 7) Name of the employee and only the last four digits of their social security number or an employee identification number other than a social security number 8) Name and address of the legal entity that is the employer and, if the employer is farm labor contractor, the name and address of the legal entity that secured the services of the employer 9) All applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate by the employee. If the employer is a temporary services employer, the rate of pay and the total hours worked for each temporary services assignment <p><i>This section does not apply to the state, to any city, county, city and county, district, or to any other governmental entity with one exception. No more than the last four digits of the employee’s social security number or an employee identification number other than the social security number may appear on the itemized statement provided with the check, draft, or voucher.</i></p>	<p>California Labor Code §226, 226.2,</p> <p>California Labor Code 204</p> <p>California Labor Code §246(i)</p> <p>California Labor Code §248, 248.1</p> <p>AB 1867 / SB-95</p> <p>California Labor Code 212</p>
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<p style="text-align: center;">California (continued)</p>	<p><u>Exception to hours worked</u>—Pay statements are not required to show total hours worked by the employee if any of the following apply:</p> <ol style="list-style-type: none"> 1) The employee’s compensation is solely based on salary and the employee is exempt from payment of overtime under subdivision (a) of Section 515 or any applicable order of the Industrial Welfare Commission. 2) The employee is exempt from the payment of minimum wage and overtime under any of the following: <ol style="list-style-type: none"> a) The exemption for persons employed in an executive, administrative, or professional capacity provided in any applicable order of the Industrial Welfare Commission b) The exemption for outside salespersons provided in any applicable order of the Industrial Welfare Commission c) The overtime exemption for computer software professionals paid on a salaried basis provided in Section 515.5 d) The exemption for individuals who are the parent, spouse, child, or legally adopted child of the employer provided in any applicable order of the Industrial Welfare Commission e) The exemption for participants, director, and staff of a live-in alternative to incarceration rehabilitation program with special focus on substance abusers provided in Section 8002 of the Penal Code f) The exemption for any crew member employed on a commercial passenger fishing boat licensed pursuant to Article 5 (commencing with Section 7920) of Chapter 1 of Part 3 of Division 6 of the Fish and Game Code provided in any applicable order of the Industrial Welfare Commission g) The exemption for any individual participating in a national service program provided in any applicable order of the Industrial Welfare Commission <p><u>Employees compensated on a piece-rate basis</u>—In addition to the other items specified in Labor Code Section 226 above, the following must be separately stated:</p> <ul style="list-style-type: none"> • Total hours of compensable rest and recovery periods, the rate of compensation, and the gross wages paid for those periods during the pay period • Except for employers paying compensation for other nonproductive time, the total hours of nonproductive time, the rate of compensation, and the gross wages paid for that time during the pay period. 	

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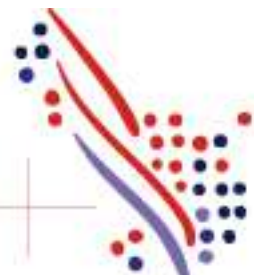
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<p>California (continued)</p>	<p>California’s paid sick leave provisions require employers to provide paid sick leave information on either the employee’s itemized pay statement or in a separate writing provided on the designated pay date with the employee’s payment of wages.</p> <p>An employer must provide an employee with a written notice showing the amount of paid sick leave available, or Paid Time Off (PTO) leave an employer provides in lieu of sick leave, for use. Note: If the employer provides unlimited paid sick leave or unlimited paid time off to an employee, the employer may satisfy this requirement by indicating “unlimited” on the notice or the employee’s paycheck.</p> <p><i>Effective, 7/15/21</i></p> <p>The California Supreme Court, in a unanimous decision, found that meal, rest and recovery break premium payments must be paid using an employee’s “regular rate of pay.” The “regular rate of pay”, which is also used to calculate overtime for a workweek, includes a number of different types of compensation, such as hourly earnings, commissions, nondiscretionary bonuses and shift differentials.</p> <p>Consequently, employers paying meal, rest and recovery period premiums must pay the premium based on the employee’s “regular rate of pay” rather than the employee’s base hourly rate.</p> <p>This Supreme Court decision is effective retroactively.</p> <p>https://www.courts.ca.gov/opinions/documents/S259172.PDF</p> <p>Requirement for Live Paychecks Only</p> <p>Each live paycheck provided to an employee must include the name and address of an established place of business (i.e., financial institution, bank) located in California where the employee can cash the check on demand and without discount (i.e., without fee). Cal. Lab. Code 212</p>	

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Colorado	<ol style="list-style-type: none"> 1) Gross wages earned 2) Net wages earned 3) Withholdings 4) Deductions 5) Inclusive dates of the pay period 6) Employee’s name or social security number 7) Employer’s name 8) Employer’s address 	Colorado Revised Statutes §8-4-103(4)
Connecticut	<ol style="list-style-type: none"> 1) Hours worked 2) Gross earnings with separate entries for straight time and overtime 3) Itemized deductions 4) Net earnings <p><i>Exception to hours worked</i>—Employees who are exempt under state and federal minimum wage laws do not need to be given a record of hours worked and separate straight-time and overtime earnings.</p>	Connecticut General Statutes §31-13a
Delaware	<ol style="list-style-type: none"> 1) Wages due 2) The pay period for which wages are due 3) Itemized deductions 4) Total hours for the pay period <p><i>Exception to hours worked</i>—Only employees who are paid hourly are required to have total hours displayed.</p>	Delaware Code Annotated Title 19 §1108(4)
District of Columbia	<ol style="list-style-type: none"> 1) Date of the wage payment 2) Gross wages paid (showing separately the earnings for overtime and non-overtime hours worked) 3) Deductions 4) Additions 5) Net wages 6) Hours worked 7) Employer’s name, address and Federal Employer Identification Number (FEIN).* 8) If paid on commission <ul style="list-style-type: none"> ○ Amount of commission paid ○ Amount of non-commission straight-time earnings 	District of Columbia Code Annotated §32-1008(a)(2)(b) District of Columbia Municipal Regulations Title 7 §911.2

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District of Columbia (continued)	<p><i>*Although these requirements do not appear in relevant statute and it is unclear whether DC Department of Employment Services has authority to create these additional requirements, it does appear in the Office of Wage Hour (OWH) Frequently Asked Questions (FAQS).</i></p> <p><i>Effective, January 1, 2020, employers should also include:</i></p> <ol style="list-style-type: none"> 1) Deductions from and additions to wages, including a separate line for gratuities. 2) Breakdown of Cash Tips and Credit-Card Tips. 	
Florida	<p>Farm labor contractors, semimonthly or at the time of each payment of wages, and labor pool (labor hall) employers, at the time of each payment of wages, must furnish each employee with an itemized statement showing:</p> <ol style="list-style-type: none"> 1) Each and every deduction 	<p>Florida Statutes §450.33(7) - Farm labor, §448.24(2)(g) - Labor pool</p>
Georgia	<p>Labor pool and work-site employers are required to provide a pay stub or register to a temporary employee which indicates the number of hours worked, the rate of pay, and any deductions taken.</p>	<p>Georgia Official Code Annotated, Title 43, Chapter 10, Section 34-10-2(4)</p>
Hawaii	<ol style="list-style-type: none"> 1) The name of the employee 2) The name of the employer 3) The address and telephone number of the employer 4) The employee's total hours worked 5) The employee's regular and overtime hours 6) The employee's straight-time compensation 7) The employee's overtime compensation 8) Any other compensation, including allowances, if any, claimed as part of the minimum wage 9) The employee's total gross compensation 10) The amount and purpose of each deduction 11) The employee's total net compensation 12) The date of payment 13) The pay period covered 14) The rate or rates of pay and basis thereof, whether paid by the hour, shift, day, week, salary, piece, commission, or other basis, including overtime rate or rates of pay. For employees paid a piece rate, the record shall indicate 	<p>Hawaii Revised Statutes §§387-6(c), 388-7(4)</p>

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Hawaii (continued)	the applicable piece rate or rates of pay, and the number of pieces completed at each piece rate.	

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Idaho	Employers must furnish a statement showing itemized deductions to each employee each payday.	Idaho Code §45-609
Illinois	<ol style="list-style-type: none"> 1) Hours worked 2) Rate of pay 3) Overtime pay and overtime hours 4) Gross wages 5) An itemization of all deductions 6) Wages and deductions year to date <p>If a state office pays wages or annuities by warrant, information concerning the amounts withheld and the purpose of withholding must be provided on a detachable stub. Where payment is made by the comptroller by direct deposit, the comptroller may distribute statements of the amounts and purposes of withholdings intermittently, but not less than annually.</p> <p><i>Day and temporary labor agencies</i>—At the time of payment, day- and temporary- labor service agencies must provide the worker with an itemized statement (either on the paystub or on a form approved by the Dept. of Labor) listing:</p> <ol style="list-style-type: none"> 1) Name, address, and telephone number of each client the laborer worked for (if this information is provided on the day or temporary laborer’s paycheck stub, a code for each third-party client may be used so long as the required information for each coded third-party client is made available to the day or temporary laborer). 2) Number of hours worked for each client each day during the pay period 3) Rate of pay for each hour worked, including any premium rate or bonus 4) Total pay period earnings 5) All deductions made from the pay and the reasons for such deductions <p><i>Any additional information required by rules issued by the Department [of Labor].</i></p>	<p>Illinois Compiled Statutes Chapter 820 §§115/10, §175/30 (Day and temporary labor service agency)</p> <p>Illinois Administrative Code Title 56, §300.600</p> <p>Illinois Compiled Statutes Chapter 5 Section 365-7 (State salary)</p>
Indiana	<ol style="list-style-type: none"> 1) Hours worked by the employee 2) Wages paid to the employee 3) A listing of the deductions made 	Indiana Code §22-2-2-8(a)

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Iowa	<ol style="list-style-type: none"> 1) Hours worked 2) Wages earned 3) Deductions made <p>Within 10 days of a request by an employee, employers must furnish an itemized statement listing earnings and deductions for each pay period, with an explanation of how wages and deductions were computed.</p> <p><i>Exception to hours worked</i>—Employers need not provide information on hours worked for employees who are exempt from overtime under the federal Fair Labor Standards Act, unless the employer has established a policy or practice of paying to or on behalf of exempt employees overtime, a bonus, or a payment based on hours worked.</p>	Iowa Code §§91A.6(3) and 6(4)
Kansas	Upon request by an employee, employers must furnish an itemized statement of deductions for each pay periods such deductions are made.	Kansas Statutes Annotated §44-320(d)
Kentucky	<ol style="list-style-type: none"> 1) Amount of each deduction 2) The general purpose for each deduction made 	Kentucky Revised Statutes §337.070
Louisiana	No provision located	No Wage Statement Statute Located

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Maine	<ol style="list-style-type: none"> 1) Date of the pay period 2) Hours worked 3) Total earnings 4) Itemized deductions <p>For Railroad Corporation Workers, the following must be included:</p> <ol style="list-style-type: none"> 1) Accrued total earnings 2) Taxes paid to date 3) Separate listing of wages and how they were computed <p>An employer making payment by direct deposit or other means of electronic transfer must provide:</p> <ol style="list-style-type: none"> 1) An accurate record of the transfer 2) Date of the pay period 3) Hours worked 4) Total earnings 5) Itemized deductions 6) When the transfer is made 	<p>Maine Revised Statutes Title 26 §665(1) Maine Revised Statutes Title. 26 § 633</p>
Maryland	<ol style="list-style-type: none"> 1) Gross earnings 2) Deductions from gross earnings <p>An employer may not print or cause to be printed an employee’s Social Security number on the employee’s wage payment check, an attachment to an employee’s wage payment check.</p> <p>Maryland’s paid sick leave provisions require employers to provide in writing by any reasonable method a statement regarding the amount of earned sick and safe leave that is available for use by the employee. <i>Note: This can be on the pay statement, attached to the pay statement or via an online system through which an employee can obtain the balance of their available earned sick and safe leave.</i></p> <p>Effective 10/1/24, pay statements must include 1) The employer’s name registered with the state, address, and telephone number, 2) The date of payment and the beginning and ending dates of the pay period, 3) the number of hours worked during the pay period (unless the employee is exempt from Federal and State OT law), 4) the rates of pay, 5) the gross and net pay earned during the pay period, 6) the amount and name of all deductions, 7) a list of additional bases of pay, including bonuses, commissions on sales, or other bases, 8) if applicable, the piece rates of pay and number of pieces completed at each rate.</p>	<p>Maryland Code Labor & Employment Sections 3-504(a)(2), 3-502(d)(2), 3-1305(F)(1)(2)*</p> <p>House Bill 385</p>

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<p>Massachusetts</p>	<ol style="list-style-type: none"> 1) Name of employer 2) Name of employee 3) Day, month, year 4) Number of hours worked 5) Hourly rate 6) Amounts of deductions or increases made for pay period <p>Every railroad corporation shall furnish each employee with a statement accompanying each payment of wages listing:</p> <ol style="list-style-type: none"> 1) Current accrued total earnings and taxes 2) A listing of daily wages and the method used to compute them <p>Employers must furnish a suitable statement at the time of wage payment, notifying employees of amount of deductions made for:</p> <ol style="list-style-type: none"> 1) Social security 2) Unemployment compensation benefits 3) Pension 4) Vacation or health or welfare funds 5) State taxes 6) Federal taxes 7) Dues check-off and credit unions 8) Apprentice training programs 	<p>Massachusetts General Law Chapter 149 §§148, 150A</p>
<p>Michigan</p>	<ol style="list-style-type: none"> 1) Hours worked 2) Gross wages 3) Pay period for which payment is being made 4) Separate itemization of deductions <p>For hand-harvesters paid on a piece-work basis, it must include:</p> <ol style="list-style-type: none"> 1) Total number of units harvested by the employee <p><i>Exception to hours worked</i>-Hours worked do not have to be reported for:</p> <ol style="list-style-type: none"> 1) Employees employed in a bona fide executive, administrative, or professional capacity <p><i>Note: Employees of a retail or service establishment shall not be excluded from the definition of employee employed in a bona fide executive or administrative capacity because of the number of hours in the employee's workweek which the employee devotes to activities not directly or closely related to the performance</i></p>	<p>Michigan Compiled Laws §§408.417, 408.479(2)</p>

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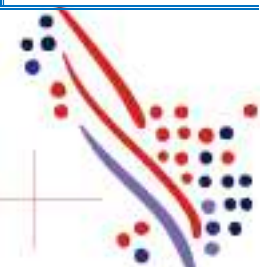
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Michigan (Continued)	<p><i>of executive or administrative activities, if less than 40% of the employee's hours in the workweek are devoted to those activities.</i></p> <ol style="list-style-type: none"> 2) Employees employed in the capacity of academic administrative personnel or teacher in an elementary or secondary school 3) An individual who holds a public elective office, a political appointee of a person holding public elective office or a political appointee of a public body. 	
Minnesota	<ol style="list-style-type: none"> 1) Employee name 2) Hourly rate of pay, if applicable 3) Total number of hours worked 4) Total number of earned sick and safe time hours accrued and available for use 5) Total number of earned sick and safe time hours used during the pay period 6) Total amount of gross pay earned by employee during that period 7) List of deductions 8) Net amount of pay 9) Date on which the pay period ends 10) Legal name of the employer 11) Operating name of the employer if different from the legal name <p>Note: Employers are prohibited from printing a Social Security number on pay statements sent through the mail</p> <p><u>Exception to hours worked</u>—The number of hours worked do not have to be reported if the employee is exempt from minimum wage requirements.</p> <p><i>Effective, July 1, 2019, the earnings statement that is provided to each employee must include:</i></p> <ol style="list-style-type: none"> 1) Employee name; 2) The rate or rates of pay and basis thereof, including whether the employee is paid by hour, shift, day, week, salary, piece, commission, or other method; 3) Any allowances claimed pursuant to permitted meals and lodging; 4) Numbers of hours worked; 5) Total amount of gross pay earned by the employee during that period; 6) List of deductions; 7) Net amount of pay; 8) Date on which the pay period ends; 9) Legal name of the employer; 10) Operating name of the employer if different from the legal name; 	Minnesota Statute §§181.032

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Minnesota (continued)	<p>11) Physical address of the employer's main office or principal place of business; 12) Mailing address if different from physical address; and 13) The employer's telephone number.</p> <p>Effective January 1, 2024, related to the required earned sick and safe time law, wage statements must show the total number of earned sick and safe time hours accrued and available for use, as well as the total number of earned sick and safe time hours used.</p>	MN Dept of Labor & Industry
Mississippi	No provision located	No Wage Statement Statute Located
Missouri	Total deductions for the period	Missouri Revised Statutes §290.080
Montana	<p>1) State income taxes 2) Federal income taxes 3) Social security 4) Any other deduction</p> <p><i>When no deductions are made from the payment of wages, the employer must give the employee a statement that the payment does not include any such deductions.</i></p>	Montana Code §39-3-101
Nebraska	<p>1) Identity of the employer 2) Hours for which the employee is being paid 3) Wages earned by the employee 4) Deductions made for the employee</p> <p><i><u>Exception to hours worked</u>—Employers need not provide information on hours worked for employees who are exempt from overtime under the Fair Labor Standards Act, unless the employer has established a policy or practice of paying overtime to or on behalf of exempt employees, or a bonus or payment based on hours worked. In this instance, the employer must send or otherwise provide a statement to the exempt employees showing the hours the employee worked, or the payments made to the employee.</i></p> <p><i>Note: Only the last four digits of an employee's Social Security number may be shown on the pay statement.</i></p>	Nebraska Revised Statutes §§48-1230(2), 48-237 [Social security number]

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Nevada	1) Itemized list showing the respective deductions made from the total amount of wages or compensation	Nevada Revised Statutes Section 608.110
New Hampshire	1) Deductions made from wages	New Hampshire Revised Statutes Annotated §275:49(IV)
New Jersey	<p>1) Gross wages*</p> <p>2) Net wages*</p> <p>3) Individually itemized deductions (such as taxes) made from wages</p> <p><i>*Although these requirements do not appear in relevant statute and it is unclear whether New Jersey Department of Labor and Workforce Development has authority to create these additional requirements, they are listed within the NJ DOL and Workforce Development, Wage and Hour Compliance FAQs</i></p> <p><i>Effective, May 19, 2020, the earnings statement that is provided to each employee must include:</i></p> <p>Every employer with 10 or more employees, including public employers, shall include in that statement:</p> <p>1) Gross wages</p> <p>2) Net wages</p> <p>3) Rate of pay</p> <p>4) If relevant to the wage calculation, the number of hours worked by the employee during the pay period</p> <p><i>Temporary staffing firms</i> —At the time of payment, temporary- labor service agencies must provide the worker with an itemized statement (either on the paystub or on a form approved by the commissioner) listing: 1) Name, address, and telephone number of each client the laborer worked for (if this information is provided on the paycheck stub, a code for each third-party client may be used so long as the required information for each coded third-party client is made available to the temporary laborer). 2) Number of hours worked for each client each day during the pay period 3) Rate of pay for each hour worked, including any premium rate or bonus 4) Total pay period earnings 5) All deductions made from the pay and the reasons for such deductions; the current maximum amount of a placement fee which the temporary help service firm may charge to a third-party client to directly hire the temporary laborer. 6) Any additional information required by the commissioner.</p>	<p>New Jersey Revised Statutes §34:11-4-6(c)</p> <p>SB 1791</p> <p>New Jersey Assembly Bill 1474 (New Jersey Temp Worker Bill of Rights)</p>

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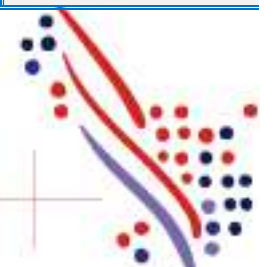
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State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
New Mexico	<ol style="list-style-type: none"> 1) Name of employer 2) Employee's gross pay 3) Hours worked in the pay period 4) Total wages and benefits earned 5) Itemized deductions withheld 	New Mexico Statutes Annotated §50-4-2B
New York	<ol style="list-style-type: none"> 1) Dates covered by that payment of wages 2) Name of employee 3) Name of employer 4) Address of employer 5) Phone number of employer 6) Rate or rates of pay and basis thereof (hour, shift, day, week, salary, piece, commission, or other basis) 7) Gross wages 8) Deductions 9) Allowances, if any, claimed as part of the minimum wage (for hospitality industry employees, this includes credits claimed for tips, meals, and lodging) 10) Net wages <p>For all employees who are not exempt from overtime compensation, the statement shall also include:</p> <ol style="list-style-type: none"> 1) Regular hourly rate or rates of pay 2) Overtime rate or rates of pay 3) Number of regular hours worked 4) Number of overtime hours worked <p>If paid on piece rate, the applicable piece rate or rates and number of pieces completed at each piece rate</p> <p>Upon the request of an employee, an employer must provide them with a written explanation of how their wages were computed.</p> <p><i>Exception to hours worked</i> - Employees who are exempt from overtime</p> <p>Employers, upon written request, must provide commissioned salespersons a statement of earnings paid or due and unpaid.</p> <p>Every railroad corporation shall furnish each employee with every payment of wages a statement listing accrued total earnings and taxes to date and, at the same time, listing of daily wages and how they were computed.</p>	<p>New York Labor Law, Article 6, §§195(3-3a), 191(1)(c) [Commissioned salesperson]</p> <p>New York Hospitality Wage Order Effective 12/31/16, §146-2.3</p> <p>Article 8, § 220 3-a [Public works]</p> <p>New York Labor Law Section 195(3), Section 3614(3)</p>

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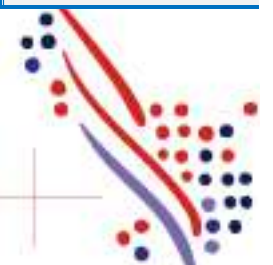


Payments and Compliance

State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
<p>New York (continued)</p>	<p>Public works contractors and subcontractors must include the prevailing wage rate on the pay stub of every laborer, worker, and mechanic who they employ.</p> <p><i>Effective, October 1, 2020, employers should also include:</i></p> <p>Home care aid employers must also include on every pay statement:</p> <ol style="list-style-type: none"> 1) The benefit portion of the minimum rate of home care aide total compensation 2) The type of supplement or benefit provided with a corresponding hourly rate for each supplement or benefit <p>If prevailing wage supplements are claimed, or home care aid benefits are provided, prevailing wage employers are required to provide on each statement:</p> <ol style="list-style-type: none"> 1) The type of supplement claimed, or the type of each home care aide benefit provided with the corresponding hourly rate for each, or 2) Be accompanied by a copy of the applicable “new hire” notice as amended. <p>Updated guidelines were enacted for Paid Sick Leave New York State and New York City. There are varying guidelines around the eligibility requirements, accrual rates and communication to impacted employees. This includes providing current balance information to the employee on the wage statements or other electronic means.</p> <p>For additional information please ref.: https://www1.nyc.gov/site/dca/businesses/paid-sick-leave-law-for-employers.page</p>	
<p>North Carolina</p>	<ol style="list-style-type: none"> 1) Deductions 2) Diversions 3) Payments 4) Withholding of wages 	<p>North Carolina Statutes §95-25.13(4) North Carolina Administrative Code §13-12.0304</p>
<p>North Dakota</p>	<ol style="list-style-type: none"> 1) Hours worked 2) Rate of pay 3) Required state and federal deductions 4) Authorized deductions 	<p>North Dakota Administrative Code §46-02-07-02(10)</p>

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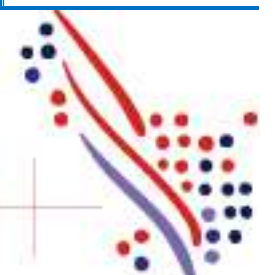


Payments and Compliance

State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
Ohio	No provision located	No Wage Statement Statute Located
Oklahoma	1) Any and all deductions from wages	Oklahoma Statutes Title 40 §165.2
Oregon	<ol style="list-style-type: none"> 1) Date of the payment 2) Dates of work covered by the payment 3) Name of the employee 4) Employer name and business registry number or business identification number 5) Address and telephone number of the employer 6) Rate or rates of pay. 7) Whether the employee is paid by the hour, shift, day or week or on a salary, piece or commission basis 8) Gross wages 9) Net wages 10) Amount and purpose of each deduction made during the respective period of service that the payment covers 11) Allowances, if any, claimed as part of the minimum wage 12) Unless the employee is paid on a salary basis and is exempt from overtime compensation as established by local, state or federal law <ul style="list-style-type: none"> ○ The regular hourly rate or rates of pay ○ The overtime rate or rates of pay ○ The number of regular hours worked and pay for those hours ○ The number of overtime hours worked and pay for those hours 13) If the employee is paid a piece rate <ul style="list-style-type: none"> ○ The applicable piece rate or rates of pay ○ The number of pieces completed at each piece rate ○ The total pay for each rate 14) When a compensation payment is a draw or advance against future earnings, and no deductions are being made from the payment, the written itemized statement must include: <ul style="list-style-type: none"> ○ Gross payment ○ Employer’s name, address and telephone number ○ Pay period for which the payment is made 15) Employees in the forest product industries who are paid on a piece-work scale or quantity must be furnished a monthly statement of the scale and quality produced by them 16) Agricultural workers who harvest perishable agricultural products must receive a written statement itemizing payments and deductions at the regular pay period or upon termination 	Oregon Revised Statutes §§652.610, 652.130, 652.640

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Payments and Compliance

State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
Oregon (continued)	<p><u>Exception to hours worked</u>—Hours worked do not have to be reported if the employee is paid on a salary basis and is exempt from overtime compensation as established by local, state or federal law. Oregon’</p> <p>Oregon’s paid sick leave provisions require employers to provide paid sick leave information on either the pay statement or as an attachment to it.</p>	
Pennsylvania	<ol style="list-style-type: none"> 1) Hours worked 2) Rates paid 3) Gross wages 4) Allowances, if any, claim as part of the minimum wage 5) Deductions 6) Net wages 7) Beginning and ending dates of the pay period <p>Every common carrier by railroad shall furnish to each of its employees at the time of payment a separate listing of:</p> <ol style="list-style-type: none"> 1) Each daily wage 2) How each daily wage was computed <p>Every employer of seasonal farm labor shall furnish to each seasonal farm worker, at the time of payment of wages, salaries or other compensation for time, or labor, or work performed, a written statement showing:</p> <ol style="list-style-type: none"> 1) Amount of compensation paid 2) Wage rate or rates 3) Hours worked 4) Piece rate or rates 5) Units of work performed, if applicable 6) Computation of gross compensation 7) Amounts deducted or withheld for every purpose <p>Any such other information as the Department of Revenue shall prescribe</p>	<p>Pennsylvania Administrative Code §231.36</p> <p>43 Pennsylvania Statutes §1301.205 (Seasonal farm labor)</p>

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Payments and Compliance

State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
<p>Puerto Rico</p>	<p>According to Reg. 9017, every employer must provide each employee, at the time of each payment, an envelope, card or notice containing the information detailed below, except that in the case of exempt employees, as defined in Regulation No. 13, and Regulation 541, the records listed in Section (f) are not required:</p> <ol style="list-style-type: none"> 1) Name and address of employer 2) Name of the worker 3) Occupation or work performed 4) Date and period of work included in the payment 5) Total regular and extra hours 6) Wages or salary earned for regular and extra hours 7) Additions and deductions, indicating the concept by which they are made 8) Net pay <p>Per Reg. 8948, wage statements for Domestic Service employees must contain the following information:</p> <ol style="list-style-type: none"> 1) Name and surname of the employer 2) Employee's name and surname 3) Employee's mailing address 4) Total regular hours worked 5) Total gross salary 6) Number of overtime hours worked 7) Remuneration for overtime worked 8) Breakdown of allowable deductions 9) Net pay 10) Attachment(s) of invoice(s) or receipt(s) of discount(s) allowed when the employee in the domestic service stays at the employer's home. <p><i>Employers must deliver a voucher to each worker or employee as evidence of the salary electronically deposited or transferred, after the deductions authorized by law.</i></p>	<p>Puerto Rico Reg. 9017</p> <p>Puerto Rico Reg. 8948</p>
<p>Rhode Island</p>	<ol style="list-style-type: none"> 1) Hours worked during the applicable pay period 2) All deductions made from gross earnings during the pay period together with an explanation of the basis or reason for the deduction <p>Employers engaged only in the commercial construction industry (a business which engages in doing of work or furnishing materials, or</p>	<p>Rhode Island General Laws §§28-14-2.1, 28-12-4.3 (Exemptions)</p>

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Payments and Compliance

State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
Rhode Island (Continued)	<p>both, in the building, erection, alteration, or preparation of an improvement on commercial real property) must include:</p> <p>1) Record of the employee’s regular rate of pay</p> <p><i>Exception to hours worked</i>—Exemptions include any employee employed in a bona fide executive, administrative, or professional capacity, as defined by the Fair Labor Standards Act that is compensated for services on a salary basis of not less than \$200 per week. Other exemptions can be found in the statute.</p>	
South Carolina	<p>1) Gross pay 2) Deductions made from employee’s wages for each pay period.</p> <p>When an employee’s wages are paid by deposit at a financial institution, the employee must be furnished with a statement of earnings and withholdings.</p>	South Carolina Code Annotated §41-10-30 ; §41-10-40
South Dakota	No provision located	No Wage Statement Statute Located
Tennessee	No provision located	No Wage Statement Statute Located
Texas	<p>1) Name of the employee 2) Rate of pay 3) Total amount of pay earned by the employee during the pay period 4) Any deduction made from the employee’s pay and the purpose of the deduction 5) Amount of pay after all deductions are made (net pay) 6) Total number of</p> <ul style="list-style-type: none"> • Hours worked if the employee’s pay is computed by the hour • Units produced by the employee during the pay period if the employee’s pay is computed on a piece rate 	Texas Labor Code §62.003

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Payments and Compliance

State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
Utah	<ol style="list-style-type: none"> 1) Itemized deductions 	Utah Code §34-28-3(4) Utah Administrative Code R610-3-20
Vermont	<ol style="list-style-type: none"> 1) Gross pay 2) Hours worked 3) Hourly rate <p>All deductions fully itemized (including number of meals for which deduction is made and gross meals deductions, unless weekly full room and board is charged)</p>	Code of Vermont Rules §24.090.003 VI
Virginia	<ol style="list-style-type: none"> 1) Gross wages earned during any pay period 2) Amount and purpose of any deductions <p><i>Effective, January 1, 2020, the information required to be provided to each employee is a written statement by a paystub or online accounting of the follow:</i></p> <ol style="list-style-type: none"> 1) Employer name 2) Employer address 3) Hours worked during pay period 4) Rate of pay 	Virginia Code §40.1-29(C)
Washington	<ol style="list-style-type: none"> 1) Basis of pay 2) Rate or rate of pay 3) Gross wages 4) All deductions for that pay period 5) Pay period identified by month, day, year 6) Payment date 7) Actual hours worked - with regular and overtime hours shown separately 8) All rates whether paid on hourly, salary, commission, piece rate or combination thereof or other basis during the pay period. 	Washington Administrative Code §296-126-040 ; §296-131-015 ; §296-128-760 296-128-760 Washington Dept. of Labor and Industries, Administrative Policy ES.D.1, Recordkeeping and Access to Payroll Records (Non-agricultural Employment)

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Payments and Compliance

State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
<p>Washington (continued)</p>	<p>9) Workers paid on rate other than hourly or salary are entitled to a detailed printed accounting of commissions, piece rate or other methods of payment in the pay period.</p> <p>Washington’s paid sick leave provisions require employers to provide paid sick leave information on either the pay statement or as an attachment to it.</p> <p>Not less than monthly, employers must provide each employee with written or electronic notification detailing:</p> <ol style="list-style-type: none"> 1) The amount of paid sick leave accrued since the last notification 2) The paid sick leave reductions since the last notification, and 3) Any unused paid sick leave available for use by the employee <p><i>Employers <u>may</u> satisfy the notification requirements by providing this information in regular payroll statements.</i></p> <p><i>Employers are not required to provide monthly notification to an employee if the employee has no hours worked since the last notification.</i></p> <p>Pay statement requirements for agricultural employees:</p> <ol style="list-style-type: none"> 1) Identity of the employee 2) Number of hours worked, or the number of days worked based on an eight-hour day 3) The rate or rates of pay 4) The number of piece work units earned if paid on a piece work basis 5) The gross pay 6) The pay period 7) All deductions and the purpose of each deduction for the respective pay period 8) Employer’s name, address, and telephone number 	<p>Washington Administrative Code §296-126-040 ; §296-131-015 ; §296-128-760 296-128-760 Washington Dept. of Labor and Industries, Administrative Policy ES.D.1, Recordkeeping and Access to Payroll Records (Non- agricultural Employment)</p>

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Payments and Compliance

State Wage Statement Content Requirements

State	Wage Statement Requirements	Statute(s)
West Virginia	<ol style="list-style-type: none"> 1) Hourly rate of pay 2) Number of hours for which employee is being paid. 3) Overtime rate of pay, if any 4) Units of time or rate used to calculate wages 5) Statement of deductions made from gross pay 6) Bonus and incentive pay 	<p>West Virginia Code 21-5-9 West Virginia Code of State Rules §42-8-9.5 West Virginia LR 42-5-7.3</p>
Wisconsin	<ol style="list-style-type: none"> 1) Number of hours worked 2) Rate of pay 3) Amount of and reason for each deduction from the wages due or earned by the employee, except such miscellaneous deductions as may have been authorized by request of individual employees for reasons personal to themselves; a reasonable coding system may be used by the employer <p>Note regarding Migrant Workers – Every employer shall furnish to each migrant worker at the time of payment of wages a written statement showing the amount of gross and net wages paid by the employer to the worker, and each amount deducted or withheld for whatever purpose.</p>	<p>Wisconsin Statutes §§103.457 and 103.93 Wisconsin Administrative Code DWD 272.10</p>
Wyoming	<ol style="list-style-type: none"> 1) Itemized deductions 	<p>Wyoming Statutes §27-4-101</p>

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