

## RECORDKEEPING & ITEMIZED WAGE STATEMENTS

Employers must keep the following records:

- Full name, home address, occupation, and Social Security Number
- Birth date, if under 18 years, and designation as a minor
- Time records showing the beginning and end of each work period (**clock time**). Clock times in and out for meal periods, split shift intervals, and total daily hours worked must also be recorded.
- Total wages paid each pay period, including housing board, or other compensation where applicable
- Total hours worked in the payroll period and applicable rates of pay. **Daily hours must be recorded to demonstrate proper payment of overtime.** Piece rates, units produced at each rate, and incentive plans. Production records must be accurate, and written descriptions of incentive plans must be distributed.

Each employee must receive an itemized wage statement (check stub) with the following information:

- All deductions
- Inclusive dates of the pay period
- Employee name and SSN (As of July 1, 2008, no more than the last 4 digits of the SSN may be displayed.)
- Employer name and address
- Hours worked and applicable rates of pay (including hours worked at piece rates). **Overtime hours and overtime rates must be stated on the check stub.**
- Gross wages
- Net wages
- Applicable piece rate and number of pieces produced.

For questions on labor and employment issues, contact Anthony Raimondo at McCormick Barstow LLP in Fresno at (559)433-1300