

# Pay Statement Requirements



Current as of September 15, 2023

Many states, including California, require specific information to be displayed on employees' pay statements. Employers who do not comply with pay statement requirements can be exposed to significant statutory penalties and civil lawsuits, depending on the jurisdiction. The information provided in this document is provided with the understanding that ADP® is not rendering legal advice.

The chart below shows which states and territories currently do not require employers to provide specific information on the pay statement.

Alabama	Louisiana	Ohio	Tennessee
Arkansas	Mississippi	South Dakota	

States and territories with requirements can be reviewed by clicking the table below.

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## Federal

No provision. The Fair Labor Standards Act (FLSA) does require that employers keep accurate records of hours worked and wages paid to employees. However, the FLSA does not require an employer to provide employees with pay statements.

## Alaska

Citations	<a href="#">Alaska Administrative Code 8 §15.160(h)</a>
Required Information	<ul style="list-style-type: none"> <li>• Rate of pay</li> <li>• Gross wages</li> <li>• Net wages</li> <li>• Beginning and ending dates of the pay period</li> <li>• Federal income tax deductions</li> <li>• Federal Insurance Contribution Act deductions (social security and Medicare)</li> <li>• Alaska Employment Security Act contributions (employee SUI contribution)</li> <li>• Board and lodging costs</li> <li>• Advances</li> <li>• Straight time and overtime hours actually worked in the pay period</li> <li>• Other authorized deductions</li> </ul>

## Arizona

Citations	<a href="#">Arizona Revised Statutes §23-351(E), (F)</a> <a href="#">Arizona Revised Statute §23-375</a>
Required Information	<ul style="list-style-type: none"> <li>• Earnings</li> <li>• Withholdings</li> </ul>
Paid Sick Leave Requirements	<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> <ul style="list-style-type: none"> <li>• the amount of earned paid sick time available to the employee</li> <li>• the amount of earned paid sick time taken by the employee to date in the year; and</li> <li>• the amount of pay the employee has received as earned paid sick time.</li> </ul>

## California

Citations	Citations are in-line below.
Required Information	<ul style="list-style-type: none"> <li>• Gross wages earned <a href="#">California Labor Code §226 (a)(1)</a></li> <li>• All deductions, provided that all deductions made on written orders of the employee may be aggregated and shown as one item. <a href="#">California Labor Code §226 (a)(4)</a></li> <li>• Total hours worked, except for (i) any employee whose compensation is solely based on a salary and who is exempt from payment of overtime, or (ii) any employee who is exempt from both minimum wage and overtime under <a href="#">California Labor Code 226(j)</a>. <a href="#">Cal. Lab. Code 226(a)(2)</a>.</li> <li>• For employees paid on a piece rate basis:             <ul style="list-style-type: none"> <li>○ Number of piece-rate units earned and any applicable piece rate</li> <li>○ All applicable piece rates of pay (e.g., \$1.00/unit).</li> <li>○ The total hours of compensable rest and recovery periods, the rate of compensation, and the gross wages paid for those periods during the pay period.</li> <li>○ Except for employers paying at least minimum wage 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.</li> </ul> <p><a href="#">Cal. Lab. Code 226(a)(3), 226.2(a)(2)</a></p> </li> <li>• For employees paid on a commission basis:             <p>California interprets the requirements for piece rate employees to also apply to commissioned employees, unless the commissioned employee is exempt from minimum wage. Commissions may be based on the number of products or services sold or on a percentage of the price of the product or service which is sold. Pay statements for commissioned employees must also include the commission rate and the amount of sales per rate. <a href="#">CA DLSE Enforcement Policies and Interpretations Manual, 14.1.1(3)</a>.</p> <p>In addition, to the extent a commissioned employee later has commissions deducted (for example, to reflect commissioned items returned by the purchaser), a subsequent pay statement should reflect this adjustment.</p> </li> <li>• 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. <a href="#">Cal. Lab. Code 226(a)(9)</a>.</li> <li>• 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. <a href="#">Cal. Lab. Code 226(a)(7)</a>.</li> </ul> <p>Note: A partial social security number should not be used if it will cause a partial social security number to be displayed on pay statements for employees in New York.</p>

## California

	<ul style="list-style-type: none"> <li>• Name and address of the legal entity that is the employer;             <ul style="list-style-type: none"> <li>○ If the employer is a:                 <ul style="list-style-type: none"> <li>▪ farm labor contractor, the name and address of the legal entity that secured the services of the employer.</li> <li>▪ garment contractor, the name of any manufacturer(s) for whom the contractor performed any garment manufacturing operation at the location at which such employees were employed during the pay period covered by the itemized pay statements</li> </ul> </li> </ul> </li> </ul> <p>Note: Do not rely on a “doing business as” or abbreviated employer name – the full name of the employing entity must be displayed. <a href="#">Cal. Lab. Code 226(a)(8)</a>, <a href="#">8 California Code of Regulations 13659</a></p> <ul style="list-style-type: none"> <li>• Period Beginning and Ending Dates - Employers must provide Period Beginning and Period Ending dates on pay statements for all earnings being paid to employees. <a href="#">Cal. Lab. Code 226(a)(6)</a>.</li> <li>• Prior Period Beginning and Ending Dates – Employers must also provide Period Beginning and Period Ending dates for earnings paid for work performed in prior pay periods, such as:             <ul style="list-style-type: none"> <li>▪ Adjustments</li> <li>▪ Retro Pay</li> <li>▪ Quarterly/Annual Bonuses (or any period other than the current period)</li> <li>▪ Monthly Commission</li> </ul> <p>The amount of the prior period earnings, the inclusive dates of the period in which they were earned, and if applicable, the related hours, must be displayed on the pay statement at the time the earnings are paid. <a href="#">Cal. Lab. Code 226(a)(6)</a>; <a href="#">Cal. DLSE Opinion Letter 2002.05.17</a>.</p> </li> <li>• Prior Period Overtime - California requires that overtime be paid to the employee in the pay period in which it was earned or in the next regular pay period. When overtime is paid in the next pay period, the pay statement must include the dates of the pay period in which the overtime was earned. <a href="#">Cal. Lab. Code 204(b)(2)</a>.</li> <li>• Net wages earned <a href="#">Cal. Lab. Code 226(a)(5)</a></li> </ul>
Paid Sick Leave Requirements	<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. <a href="#">Cal. Lab. Code 246(i)</a>.</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 pay statement.</p>

## Colorado

Citations	<p style="text-align: center;"><a href="#">Colorado Revised Statutes §8-4-103(4)</a></p> <p style="text-align: center;"><a href="#">Colorado Department of Labor and Employment Division of Labor Standards and Statistics Wage Protection Rules 7 CCR 1103-7</a></p>
Required Information	<ul style="list-style-type: none"> <li>• Gross wages earned</li> <li>• Net wages earned</li> <li>• Withholdings</li> <li>• Deductions</li> <li>• Inclusive dates of the pay period</li> <li>• Employee’s name or social security number</li> <li>• Employer’s name</li> <li>• Employer’s address</li> </ul>
Paid Sick Leave Requirements	<p>Upon an employee’s request, an employer must provide, in writing or electronically, documents sufficient to show, or a dated statement containing, the then-current amount of paid leave the employee has:</p> <ul style="list-style-type: none"> <li>• available for use (including accrued leave), and</li> <li>• already used during the current benefit year, including information as to any supplemental leave provided and used.</li> </ul> <p>Employees may make such requests no more than once per month, except they may make an additional request when any need for paid leave arises.</p> <p>Employers may choose a reasonable system for fulfilling such requests, including but not limited to listing such information on each pay statement, or using an electronic system where employees can access their own information, or providing the necessary information as a letter or electronic communication.</p>

## CONNECTICUT

Citations	<p style="text-align: center;"><a href="#">Connecticut General Statutes §31-13a</a></p>
Required Information	<ul style="list-style-type: none"> <li>• Hours worked</li> <li>• Gross earnings with separate entries for straight time and overtime</li> <li>• Itemized deductions</li> <li>• Net earnings</li> </ul> <p><u>Exception to hours worked</u>—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

Paid Sick Leave Requirements	Connecticut's paid sick leave provisions currently have no pay statement requirements
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## DELAWARE

Citations	<a href="#">Delaware Code Annotated Title 19 §1108(4)</a>
Required Information	<ul style="list-style-type: none"><li>• Wages due</li><li>• The pay period</li><li>• Itemized deductions</li><li>• Total hours</li></ul> <p><u>Exception to hours worked</u>—Only employees who are paid hourly are required to have total hours displayed.</p>
Paid Sick Leave Requirements	Delaware currently has no paid sick leave provisions

## DISTRICT OF COLUMBIA

Citations	<a href="#">District of Columbia Code Annotated §32-1008(a)(2)(b)</a> <a href="#">District of Columbia Municipal Regulations Title 7 §911.2</a>
Required Information	<ul style="list-style-type: none"><li>• Date of Wage Payment</li><li>• Gross wages paid (showing separately the earnings for overtime and non-overtime hours worked)</li><li>• Deductions</li><li>• Additions</li><li>• Net wages</li><li>• Hours worked</li><li>• Employer's name, address and Federal Employer Identification Number (FEIN).*</li><li>• If paid on commission<ul style="list-style-type: none"><li>○ Amount of commission paid</li><li>○ Amount of non-commission straight-time earnings</li></ul></li></ul> <p>Beginning January 1, 2020, employers should also include:</p> <ul style="list-style-type: none"><li>• Deductions from and additions to wages, including a separate line for gratuities.</li><li>• Breakdown of Cash Tips and Credit-Card Tips</li></ul> <p>*Although these requirements do not appear in relevant statute it does appear in the <a href="#">Office of Wage Hour (OWH) Frequently Asked Questions (FAQS)</a>.</p>
Paid Sick Leave Requirements	District of Columbia's paid sick leave provisions currently have no pay statement requirements

## FLORIDA

Citations	<a href="#">Florida Statutes §450.33(7) - Farm labor, §448.24(2)(g) - Labor pool</a>
Required Information	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: <ul style="list-style-type: none"><li>• Each and every deduction</li></ul>
Paid Sick Leave Requirements	Florida currently has no paid sick leave provisions

## GEORGIA

Citations	<a href="#">Georgia Official Code Annotated, Title 43, Chapter 10, Section 34-10-2(4)</a>
Required Information	Labor pool and work-site employers are required to provide a pay statement or register to a temporary employee which indicates the number of hours worked, the rate of pay, and any deductions taken.
Paid Sick Leave Requirements	Georgia currently has no paid sick leave provisions

## HAWAII

Citations	<a href="#">Hawaii Revised Statutes §§387-6(c), 388-7(4)</a>
Required Information	<ul style="list-style-type: none"><li>• The name of the employee</li><li>• The name of the employer</li><li>• The address and telephone number of the employer</li><li>• The employee's total hours worked</li><li>• The employee's regular and overtime hours</li><li>• The employee's straight-time compensation</li><li>• The employee's overtime compensation</li><li>• Any other compensation, including allowances, if any, claimed as part of the minimum wage</li><li>• The employee's total gross compensation</li><li>• The amount and purpose of each deduction</li><li>• The employee's total net compensation</li><li>• The date of payment</li><li>• The pay period covered</li></ul>

## HAWAII

	<ul style="list-style-type: none"><li>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 the applicable piece rate or rates of pay, and the number of pieces completed at each piece rate</li></ul>
Paid Sick Leave Requirements	Hawaii currently has no paid sick leave provisions

## IDAHO

Citations	<a href="#">Idaho Code §45-609</a>
Required Information	Employers must furnish a statement showing itemized deductions to each employee each payday.
Paid Sick Leave Requirements	Idaho currently has no paid sick leave provisions

## ILLINOIS

Citations	<a href="#">Illinois Compiled Statutes Chapter 820 §§115/10, §175/30 (Day and temporary labor service agency)</a> <a href="#">Illinois Administrative Code Title 56, §300.600</a> <a href="#">Illinois Compiled Statutes Chapter 5 Section 365-7 (State salary)</a>
Required Information	<ul style="list-style-type: none"><li>Hours worked</li><li>Rate of pay</li><li>Overtime pay and overtime hours</li><li>Gross wages</li><li>An itemization of all deductions</li><li>Wages and deductions year to date</li></ul> <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 statement. 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>Day and temporary labor agencies—At the time of payment, day- and temporary- labor service agencies must provide the worker with an itemized statement (either on the pay statement or on a form approved by the Dept. of Labor) listing:</p> <ul style="list-style-type: none"><li>Name, address, and telephone number of each client the laborer worked for (If this information is provided on the day or temporary laborer's pay statement, 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)</li><li>Number of hours worked for each client each day during the pay period</li><li>Rate of pay for each hour worked, including any premium rate or bonus</li><li>Total pay period earnings</li><li>All deductions made from the pay and the reasons for such deductions</li><li>Any additional information required by rules issued by the Department [of Labor]</li></ul>
Paid Sick Leave Requirements	Illinois currently has no paid sick leave provisions

## INDIANA

Citations	<a href="#">Indiana Code §22-2-2-8(a)</a>
Required Information	<ul style="list-style-type: none"><li>Hours worked by the employee</li><li>Wages paid to the employee</li><li>A listing of the deductions made</li></ul>
Paid Sick Leave Requirements	Indiana currently has no paid sick leave provisions

## IOWA

Citations	<a href="#">Iowa Code §§91A.6(3) and 6(4)</a>
Required Information	<ul style="list-style-type: none"><li>Hours worked</li><li>Wages earned</li><li>Deductions made</li></ul> <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>Exception to hours worked—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>
Paid Sick Leave Requirements	Iowa currently has no paid sick leave provisions

## KANSAS

Citations	<a href="#">Kansas Statutes Annotated §44-320(d)</a>
Required Information	Upon request by an employee, employers must furnish an itemized statement of deductions for each pay period such deductions are made.
Paid Sick Leave Requirements	Kansas currently has no paid sick leave provisions

## KENTUCKY

Citations	<a href="#">Kentucky Revised Statutes §337.070</a>
Required Information	<ul style="list-style-type: none"><li>• Amount of each deduction</li><li>• The general purpose for each deduction made</li></ul>
Paid Sick Leave Requirements	Kentucky currently has no paid sick leave provisions

## MAINE

Citations	<a href="#">Maine Revised Statutes Title 26 §665(1)</a> <a href="#">Maine Revised Statutes Title. 26 § 633</a>
Required Information	<ul style="list-style-type: none"><li>• Date of the pay period</li><li>• Hours</li><li>• Total earnings</li><li>• Itemized deductions</li></ul> <p>For Railroad Corporation Workers, the following items must be included:</p> <ul style="list-style-type: none"><li>• accrued total earnings</li><li>• taxes paid to date</li><li>• separate listing of wages and how they were computed</li></ul> <p>An employer making payment by direct deposit or other means of electronic transfer must provide:</p> <ul style="list-style-type: none"><li>• An accurate record of the transfer</li><li>• Date of the pay period</li><li>• Hours</li><li>• Total earnings</li><li>• Itemized deductions</li><li>• When the transfer is made</li></ul>
Paid Sick Leave Requirements	Maine's paid leave provisions currently have no pay statement requirements

## MARYLAND

Citations	<a href="#">Maryland Code Labor &amp; Employment Sections 3-504(a)(2), 3-502(d)(2), 3-1305(F)(1)(2)*</a>
Required Information	<ul style="list-style-type: none"><li>• Gross earnings</li><li>• Deductions from gross earnings</li></ul> <p>There are additional pay statement requirements for employees who receive tip credits.</p> <p>No later than 2 weeks following the end of the pay period, a restaurant employer must provide each employee for whom the employer utilizes a tip credit, with a "Tip Credit Wage Statement" for each pay period that reflects all reported tips for tip credit hours for each workweek of the pay period.</p> <ul style="list-style-type: none"><li>• "Tip Credit Wage Statement" means a written or electronic statement that shows the employee's effective hourly rate of pay, including employer paid cash wages plus all reported tips, for all tip credit hours worked for each workweek in the pay period.</li><li>• A restaurant employer may satisfy these requirements by providing an online system through which an employee may obtain the employee's tip credit wage statement.</li><li>• The tip credit wage statement:<ul style="list-style-type: none"><li>• may be separate from the employee's pay statement or included as part of the pay statement (or as a memo or addendum), as long as it provides the required information.</li><li>• should include the hours worked, the rate of employer paid cash wages, reported tips and any other information used by the employer to calculate the effective hourly rate.</li><li>• does not need to be provided at the same time as the pay statement, but it must be provided no later than two weeks following the end of the pay period.</li></ul></li><li>• If a restaurant employer pays a tipped employee the full applicable minimum wage (no tip credit is applied to the employee's wages), a tip credit wage statement is NOT required.</li><li>• The "tip credit wage statement" should be retained for at least three (3) years.</li></ul> <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>
Paid Sick Leave Requirements	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.

**MARYLAND**

	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.
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**MASSACHUSETTS**

Citations	<a href="#">Massachusetts General Law Chapter 149 §§148, 150A</a>
Required Information	<ul style="list-style-type: none"> <li>Name of the employer</li> <li>Name of the employee</li> <li>Day, month, year</li> <li>Number of hours worked</li> <li>Hourly rate</li> <li>Amounts of deductions or increases for the pay period</li> </ul> <p>Every railroad corporation shall furnish each employee with a statement accompanying each payment of wages listing:</p> <ul style="list-style-type: none"> <li>Current accrued total earnings and taxes</li> <li>A listing of daily wages and the method used to compute them</li> </ul> <p>Employers must furnish a suitable statement at the time of wage payment, notifying employees of amount of deductions made for:</p> <ul style="list-style-type: none"> <li>Social security</li> <li>Unemployment compensation benefits</li> <li>Pension</li> <li>Vacation or health or welfare funds</li> <li>State taxes</li> <li>Federal taxes</li> <li>Dues check-off and credit unions</li> <li>Apprentice training programs</li> </ul>
Paid Sick Leave Requirements	Massachusetts’ paid sick leave provisions currently have no pay statement requirements

**MICHIGAN**

Citations	<a href="#">Michigan Compiled Laws §§408.417, 408.479(2)</a>
Required Information	<ul style="list-style-type: none"> <li>Hours worked</li> <li>Gross wages</li> <li>Pay period for which payment is being made</li> <li>Separate itemization of deductions</li> </ul> <p>For hand-harvesters paid on a piece-work basis, it must include:</p> <ul style="list-style-type: none"> <li>Total number of units harvested by the employee</li> </ul> <p><u>Exception to hours worked</u>—Hours worked do not have to be reported for:</p> <ul style="list-style-type: none"> <li>Employees employed in a bona fide executive, administrative, or professional capacity             <ul style="list-style-type: none"> <li>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 of executive or administrative activities, if less than 40% of the employee’s hours in the workweek are devoted to those activities.</li> </ul> </li> <li>Employees employed in the capacity of academic administrative personnel or teacher in an elementary or secondary school</li> <li>An individual who holds a public elective office</li> <li>A political appointee of a person holding public elective office or a political appointee of a public body</li> </ul>
Paid Sick Leave Requirements	Michigan currently has no paid sick leave provisions

**MINNESOTA**

Citations	<a href="#">Minnesota Statutes §§181.032 (Pre HF2 Legislation), 325E.59(1)(a)(5) [Social security number]</a> <a href="#">Minnesota H.F. No 2</a>
Required Information	<ul style="list-style-type: none"> <li>Employee name</li> <li>The rate(s) pay and basis thereof, including whether the employee is paid by hour, shift, day, week, salary, piece, commission, or other method</li> <li>Any allowances claimed pursuant to permitted meals and lodging</li> <li>Number of hours worked</li> <li>Total amount of gross pay earned by employee during that period</li> <li>List of deductions</li> <li>Net amount of pay</li> <li>Date on which the pay period ends</li> <li>Legal name of the employer</li> <li>Operating name of the employer if different from the legal name</li> <li>Physical address of the employer’s main office or principal place of business</li> <li>Mailing address if different from physical address</li> <li>The employer’s telephone number</li> </ul> <p>Effective January 1, 2026, employers must also include the following:</p> <ul style="list-style-type: none"> <li>Any Paid Family and Medical Leave premium amounts deducted from the employee’s paycheck.</li> </ul>

## MINNESOTA

	<ul style="list-style-type: none"><li>The amount paid by the employer based on the employee's wages.</li></ul> <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 does not have to be reported if the employee is exempt from minimum wage requirements.</p>
Paid Sick Leave Requirements	In addition to existing Pay Statement requirements, effective January 1, 2024, employers are required to include 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, on earnings statements provided to employees at the end of each pay period.

## MISSOURI

Citations	<a href="#">Missouri Revised Statutes §290.080</a>
Required Information	<ul style="list-style-type: none"><li>Total deductions for the period</li></ul>
Paid Sick Leave Requirements	Missouri currently has no paid sick leave provisions

## MONTANA

Citations	<a href="#">Montana Code §39-3-101</a>
Required Information	<ul style="list-style-type: none"><li>State income taxes</li><li>Federal income taxes</li><li>Social security</li><li>Any other deduction</li></ul> <p>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.</p>
Paid Sick Leave Requirements	Montana currently has no paid sick leave provisions

## NEBRASKA

Citations	<a href="#">Nebraska Revised Statutes §§48-1230(2), 48-237 [Social security number]</a>
Required Information	<ul style="list-style-type: none"><li>Identity of the employer</li><li>Hours for which the employee is being paid</li><li>Wages earned by the employee</li><li>Deductions made for the employee</li></ul> <p><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.</p> <p>Note: Only the last four digits of an employee's Social Security number may be shown on the pay statement.</p>
Paid Sick Leave Requirements	Nebraska currently has no paid sick leave provisions

## NEVADA

Citations	<a href="#">Nevada Revised Statutes Section 608.110</a>
Required Information	<ul style="list-style-type: none"><li>Itemized list showing the respective deductions made from the total amount of wages or compensation</li></ul>
Paid Sick Leave Requirements	Nevada's paid leave provisions require employers to provide employees with an accounting of available paid leave each payday. Employers may use the system that they use to pay their employees to provide the accounting of the hours of paid leave available for use by the employee.

## NEW HAMPSHIRE

Citations	<a href="#">New Hampshire Revised Statutes Annotated §275:49(IV)</a>
Required Information	<ul style="list-style-type: none"><li>Deductions made from wages</li></ul>
Paid Sick Leave Requirements	New Hampshire currently has no paid sick leave provisions

## NEW JERSEY

Citations	<a href="#">New Jersey Revised Statutes §34:11-4-6(c)</a> <a href="#">New Jersey Senate Bill 1791</a> <a href="#">New Jersey Bill A1474</a>
Required Information	<ul style="list-style-type: none"><li>Gross wages</li><li>Net wages</li></ul>



**NEW JERSEY**

	<ul style="list-style-type: none"> <li>• Rate of pay</li> <li>• If relevant to the wage calculation, the number of hours worked by the employee during the pay period.</li> <li>• Individually itemized deductions (such as taxes) made from wages</li> </ul> <p><u>Temporary Laborers</u></p> <p>The name, address, and telephone number of each third-party client where the temporary laborer worked.</p> <p>The number of hours worked at each third-party client each day during the pay period. If the temporary laborer is assigned to work at the same work site of the same third-party client for multiple days in the same work week, the temporary help service firm may record a summary of hours worked at that third party client's worksite so long as the first and last day of that work week are identified.</p> <p>The rate of payment for each hour worked, including any premium rate or bonus.</p> <p>The total pay period earnings.</p> <p>The amount of each deduction made from the temporary laborer's compensation made by the temporary help service firm, and the purpose for which each deduction was made. This includes the temporary laborer's food, equipment, all federal and state taxes, the placement fee which the temporary help service firm may charge to a third-party client to directly hire the temporary laborer pursuant to subsection a. of section 7 of P.L.2023, c.10 (C.34:8D-7) and any other deductions.</p> <p>Any additional information required by the commissioner.</p>
Paid Sick Leave Requirements	New Jersey currently has no paid sick leave provisions

**NEW MEXICO**

Citations	<a href="#">New Mexico Statutes Annotated §50-4-2B</a>
Required Information	<ul style="list-style-type: none"> <li>• Name of employer</li> <li>• Employee's gross pay</li> <li>• Hours worked in the pay period</li> <li>• Total wages and benefits earned</li> <li>• Itemized deductions withheld</li> </ul>
Paid Sick Leave Requirements	New Mexico currently has no paid sick leave provisions

**NEW YORK**

Citations	<a href="#">New York Labor Law, Article 6, §§195(3-3a), 191(1)(c) [Commissioned salesperson]</a> <a href="#">New York Hospitality Wage Order Effective 12/31/16, §146-2.3 Article 8, § 220 3-a [Public works]</a>
Required Information	<ul style="list-style-type: none"> <li>• Dates covered by that payment of wages</li> <li>• Name of employee</li> <li>• Name of employer</li> <li>• Address of employer</li> <li>• Phone number of employer</li> <li>• Rate or rates of pay and basis thereof (hour, shift, day, week, salary, piece, commission, or other basis)</li> <li>• Gross wages</li> <li>• Deductions</li> <li>• Allowances, if any, claimed as part of the minimum wage (for hospitality industry employees, this includes credits claimed for tips, meals, and lodging)</li> <li>• Net wages</li> </ul> <p>For all employees who are not exempt from overtime compensation, the statement shall also include:</p> <ul style="list-style-type: none"> <li>• Regular hourly rate or rates of pay</li> <li>• Overtime rate or rates of pay</li> <li>• Number of regular hours worked</li> <li>• Number of overtime hours worked</li> <li>• If paid on piece rate, the applicable piece rate or rates and number of pieces completed at each piece rate</li> </ul> <p>For any employee receiving an allowance toward the minimum wage, the pay statement needs to reflect:</p> <ul style="list-style-type: none"> <li>• Number of hours for which there is an allowance</li> <li>• Allowance amount per hour</li> <li>• Total allowance</li> </ul> <p>Therefore, for tip credit employees, the statement would need to reflect:</p> <ul style="list-style-type: none"> <li>• Number of tip credit hours</li> <li>• Tip credit rate per hour</li> <li>• Total tip credit</li> </ul> <p><u>Exception to hours worked</u>—Employees who are exempt from overtime.</p> <p>Home care aid employers must also include on every pay statement:</p> <ul style="list-style-type: none"> <li>• the benefit portion of the minimum rate of home care aide total compensation.</li> <li>• the type of supplement or benefit provided with a corresponding hourly rate for each supplement or benefit.</li> </ul> <p>Upon the request of an employee, an employer must provide them with a written explanation of how their wages were computed. Additionally, upon request, employers must provide commissioned salespersons with 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>

NEW YORK

	<p>Public works contractors and subcontractors must include the prevailing wage rate on the pay statement of every laborer, worker, and mechanic who they employ.</p> <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> <ul style="list-style-type: none"> <li>the type of supplement claimed, or the type of each home care aide benefit provided with the corresponding hourly rate for each, or</li> <li>be accompanied by a copy of the applicable "new hire" notice as amended.</li> </ul>
Paid Sick Leave Requirements	<p>New York State currently has no Paid Sick Leave Pay Statement Requirement provision.</p> <p>However, upon the oral or written request of an employee, an employer must provide a summary of the amounts of sick leave accrued and used in the current and/or any previous calendar year within three business days of the request.</p>

NORTH CAROLINA

Citations	<p><a href="#">North Carolina Statutes §95-25.13(4)</a>  <a href="#">North Carolina Administrative Code §13-12.0304</a></p>
Required Information	<ul style="list-style-type: none"> <li>Deductions</li> <li>Diversions</li> <li>Payments</li> <li>Withholding of wages</li> </ul>
Paid Sick Leave Requirements	<p>North Carolina currently has no paid sick leave provisions</p>

NORTH DAKOTA

Citations	<p><a href="#">North Dakota Administrative Code §46-02-07-02(10)</a></p>
Required Information	<ul style="list-style-type: none"> <li>Hours worked</li> <li>Rate of pay</li> <li>Required state and federal deductions</li> <li>Authorized deductions</li> </ul>
Paid Sick Leave Requirements	<p>North Dakota currently has no paid sick leave provisions</p>

OKLAHOMA

Citations	<p><a href="#">Oklahoma Statutes Title 40 §165.2</a></p>
Required Information	<ul style="list-style-type: none"> <li>Any and all deductions from wages</li> </ul>
Paid Sick Leave Requirements	<p>Oklahoma currently has no paid sick leave provisions</p>

OREGON

Citations	<p><a href="#">Oregon Revised Statutes §§652.610, 652.130, 652.640</a></p>
Required Information	<ul style="list-style-type: none"> <li>Date of the payment</li> <li>Dates of work covered by the payment</li> <li>Name of the employee</li> <li>Employer name and business registry number or business identification number</li> <li>Address and telephone number of the employer</li> <li>Rate or rates of pay</li> <li>Whether the employee is paid by the hour, shift, day or week or on a salary, piece or omission basis</li> <li>Gross wages</li> <li>Net wages</li> <li>Amount and purpose of each deduction made during the respective period of service that the payment covers</li> <li>Allowances, if any, claimed as part of the minimum wage</li> <li>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"> <li>The regular hourly rate or rates of pay</li> <li>The overtime rate or rates of pay</li> <li>The number of regular hours worked and pay for those hours</li> <li>The number of overtime hours worked and pay for those hours</li> </ul> </li> <li>If the employee is paid a piece rate             <ul style="list-style-type: none"> <li>The applicable piece rate or rates of pay</li> <li>The number of pieces completed at each piece rate</li> <li>The total pay for each rate</li> </ul> </li> <li>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"> <li>Gross payment</li> <li>Employer's name, address and telephone number</li> <li>Pay period for which the payment is made</li> </ul> </li> <li>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</li> </ul>

## OREGON

	<ul style="list-style-type: none"> <li>Agricultural workers who harvest perishable agricultural products must receive a written statement itemizing payments and deductions at the regular pay period or upon termination</li> </ul> <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.</p>
Paid Sick Leave Requirements	Oregon's paid sick leave provisions require employers to provide paid sick leave information, specifically the amount of accrued and used sick time, on either the pay statement or as an attachment to it.

## PENNSYLVANIA

Citations	<p align="center"> <a href="#">Pennsylvania Administrative Code §231.36</a>  <a href="#">43 Pennsylvania Statutes §260.4a (Common carrier by railroad)</a>  <a href="#">43 Pennsylvania Statutes §1301.205 (Seasonal farm labor)</a> </p>
Required Information	<ul style="list-style-type: none"> <li>Hours worked</li> <li>Rates paid</li> <li>Gross wages</li> <li>Allowances, if any, claimed as part of the minimum wage</li> <li>Deductions</li> <li>Net wages</li> <li>Beginning and ending dates of the pay period</li> </ul> <p>Every common carrier by railroad shall furnish to each of its employees at the time of payment a separate listing of:</p> <ul style="list-style-type: none"> <li>Each daily wage</li> <li>How each daily wage was computed</li> </ul> <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> <ul style="list-style-type: none"> <li>Amount of compensation paid</li> <li>Wage rate or rates</li> <li>Hours worked</li> <li>Piece rate or rates</li> <li>Units of work performed, if applicable</li> <li>Computation of gross compensation</li> <li>Amounts deducted or withheld for every purpose</li> <li>Any such other information as the Department of Revenue shall prescribe.</li> </ul>
Paid Sick Leave Requirements	Pennsylvania currently has no paid sick leave provisions

## PUERTO RICO

Citations	<p align="center"> <a href="#">Puerto Rico Laws Annotated Title. 29, § 171</a>  <a href="#">PR Regulation 9017, Article XV Talonarios de pago</a>  <a href="#">PR Regulation 8948, Article V Obligacion patronal de crear y archivar nominas de pago</a> </p>
Required Information	<p>The below requirements apply to commercial, industrial, service, and agricultural business establishments covered by Law 180 (which covers all employees except domestic service employees and government employees with certain exceptions).</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> <ul style="list-style-type: none"> <li>Name and address of employer</li> <li>Name of the worker</li> <li>Occupation or work performed</li> <li>Date and period of work included in the payment</li> <li>Total regular and extra hours</li> <li>Wages or salary earned for regular and extra hours</li> <li>Additions and deductions, indicating the concept by which they are made</li> <li>Net pay</li> </ul> <p>Per Reg. 8948, wage statements for Domestic Service employees must contain the following information:</p> <ul style="list-style-type: none"> <li>Name and surname of the employer</li> <li>Employee's name and surname</li> <li>Employee's mailing address</li> <li>Total regular hours worked</li> <li>Total gross salary</li> <li>Number of overtime hours worked</li> <li>Remuneration for overtime worked</li> <li>Breakdown of allowable deductions</li> <li>Net pay</li> <li>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.</li> </ul> <p>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.</p>
Paid Sick Leave Requirements	Puerto Rico's paid sick leave provisions currently have no pay statement requirements

## RHODE ISLAND

Citations	<a href="#">Rhode Island General Laws §§28-14-2.1, 28-12-4.3 (Exemptions)</a>
Required Information	<ul style="list-style-type: none"> <li>Hours worked during the applicable pay period</li> <li>All deductions made from gross earnings during the pay period together with an explanation of the basis or reason for the deduction</li> </ul>

## RHODE ISLAND

	<p>Employers engaged only in the commercial construction industry (a business which engages in doing of work or furnishing materials, or both, in the building, erection, alteration, or preparation of an improvement on commercial real property) must include:</p> <ul style="list-style-type: none"><li>Record of the employee's regular rate of pay</li></ul> <p><u>Exception to hours worked</u>—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>
Paid Sick Leave Requirements	Rhode Island currently has no paid sick leave provisions

## SOUTH CAROLINA

Citations	<a href="#">South Carolina Code Annotated §41-10-30 ; §41-10-40</a>
Required Information	<ul style="list-style-type: none"><li>Gross pay</li><li>Deductions made from employee's wages for each pay period.</li></ul> <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>
Paid Sick Leave Requirements	South Carolina currently has no paid sick leave provisions

## TEXAS

Citations	<a href="#">Texas Labor Code §62.003</a>
Required Information	<ul style="list-style-type: none"><li>Name of the employee</li><li>Rate of pay</li><li>Total amount of pay earned by the employee during the pay period</li><li>Any deduction made from the employee's pay and the purpose of the deduction</li><li>Amount of pay after all deductions are made (net pay)</li><li>Total number of<ul style="list-style-type: none"><li>Hours worked if the employee's pay is computed by the hour</li><li>Units produced by the employee during the pay period if the employee's pay is computed on a piece rate</li></ul></li></ul> <p><u>Exception to hours worked</u>—Hours worked do not have to be reported if the employee is not paid on an hourly basis</p>
Paid Sick Leave Requirements	Texas currently has no paid sick leave provisions

## UTAH

Citations	<a href="#">Utah Code §34-28-3(4)</a> <a href="#">Utah Administrative Code R610-3-20</a>
Required Information	<ul style="list-style-type: none"><li>Itemized deductions</li></ul>
Paid Sick Leave Requirements	Utah currently has no paid sick leave provisions

## VERMONT

Citations	<a href="#">Code of Vermont Rules §24.090.003 VI</a>
Required Information	<ul style="list-style-type: none"><li>Gross pay</li><li>Hours worked</li><li>Hourly rate</li></ul> <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>
Paid Sick Leave Requirements	Vermont's paid sick leave provisions currently have no pay statement requirements

## VIRGINIA

Citations	<a href="#">Virginia Code §40.1-29(C)</a>
Required Information	<ul style="list-style-type: none"><li>Gross wages earned during any pay period</li><li>Amount and purpose of any deductions</li></ul> <p>Effective January 1, 2020, the following additional items must also be included either on a pay statement or online for all employers other than agricultural employees. (Agricultural employees, including agribusiness and forestry, should continue to provide pay statement with only the above requirements upon the request of employee):</p> <ul style="list-style-type: none"><li>Employer name</li><li>Employer address</li><li>Hours worked during pay period if the employee is either:<ul style="list-style-type: none"><li>paid on the basis of the number of hours worked; or</li><li>paid on the basis of a salary that is less than the standard salary level adopted by the U.S. Department of Labor establishing an exemption</li></ul></li></ul>

**VIRGINIA**

	<p>from the overtime premium pay requirements of the federal Fair Labor Standards Act.</p> <ul style="list-style-type: none"> <li>• Rate of pay</li> </ul>
Paid Sick Leave Requirements	Virginia currently has no paid sick leave provisions

**WASHINGTON**

Citations	<p><a href="#">Washington Administrative Code §296-126-040</a> ; <a href="#">§296-131-015</a> ; <a href="#">§296-128-760</a>  <a href="#">Washington Dept. of Labor and Industries, Administrative Policy ES.D.1, Recordkeeping and Access to Payroll Records (Non-agricultural Employment)</a></p>
Required Information	<ul style="list-style-type: none"> <li>• Pay basis (i.e., hours or days worked)</li> <li>• Rate or rates of pay</li> <li>• Gross wages</li> <li>• All deductions for that pay period</li> <li>• Pay period identified by month, day, year</li> <li>• Payment date</li> <li>• Actual hours worked, with regular and overtime hours shown separately</li> <li>• All rates or rates whether paid on hourly, salary, commission, piece rate or combination thereof or other basis during the pay period</li> <li>• 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 earned in the pay period</li> </ul> <p>Pay statement requirements for agricultural employees:</p> <ul style="list-style-type: none"> <li>• identify of the employee</li> <li>• number of hours worked or the number of days worked based on an eight-hour day</li> <li>• the rate or rates of pay</li> <li>• the number of piece work units earned if paid on a piece work basis</li> <li>• the gross pay</li> <li>• the pay period</li> <li>• all deductions and the purpose of each deduction for the respective pay period</li> <li>• employer's name, address, and telephone number.</li> </ul>
Paid Sick Leave Requirements	<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> <ul style="list-style-type: none"> <li>• the amount of paid sick leave accrued since the last notification</li> <li>• the paid sick leave reductions since the last notification, and</li> <li>• any unused paid sick leave available for use by the employee.</li> </ul> <p>Employers may satisfy the notification requirements by providing this information in regular payroll statements.</p> <p>Employers are not required to provide monthly notification to an employee if the employee has no hours worked since the last notification.</p>

**WEST VIRGINIA**

Citations	<p><a href="#">West Virginia Code 21-5-9</a>  <a href="#">West Virginia Code of State Rules §42-8-9.5</a>  <a href="#">West Virginia LR 42-5-7.3</a></p>
Required Information	<ul style="list-style-type: none"> <li>• Rate of pay</li> <li>• Overtime rate of pay, if any</li> <li>• Units of time or rate used to calculate wages</li> <li>• Statement of deductions made from gross pay</li> <li>• Bonus and incentive pay</li> <li>• Number of hours for which employee is being paid.</li> </ul>
Paid Sick Leave Requirements	West Virginia currently has no paid sick leave provisions

**WISCONSIN**

Citations	<p><a href="#">Wisconsin Statutes §§103.457 and 103.93</a>  <a href="#">Wisconsin Administrative Code DWD 272.10</a></p>
Required Information	<ul style="list-style-type: none"> <li>• Number of hours worked</li> <li>• Rate of pay</li> <li>• 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</li> </ul> <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>
Paid Sick Leave Requirements	Wisconsin currently has no paid sick leave provisions

WYOMING

Citations	Wyoming Statutes §27-4-101
Required Information	<ul style="list-style-type: none"><li>• Itemized deductions</li></ul>
Paid Sick Leave Requirements	Wyoming currently has no paid sick leave provisions