

**839-020-0012**

**Wage Statements to Be Provided to Employees**

(1) Except for employees who are otherwise specifically exempt under ORS 653.020, employers must furnish each employee, each time the employee receives a compensation payment from the employer, a written itemized statement of earnings. The written itemized statement must include:

*[(a) The total gross payment being made;*

*(b) The amount and a brief description of each and every deduction from the gross payment;*

*(c) The total number of hours worked during the time covered by the gross payment;*

*(d) The rate of pay;*

*(e) If multiple rates of pay are paid, the total number of hours worked at each rate of pay;*

*(f) If the worker is paid on a piece rate, the number of pieces done and the rate of pay per piece done;*

*(g) The net amount paid after any deductions;*

*(h) The employer's name, address and telephone number;*

*(i) The pay period for which the payment is made.]*

**(a) The date of the payment;**

**(b) The dates of work covered by the payment;**

**(c) The name of the employee;**

**(d) The name of the employer and the employer's business registry number or business identification number;**

**(e) The address and telephone number of the employer;**

**(f) The rate or rates of pay;**

**(g) Whether the employee is paid by the hour, shift, day or week or on a salary, piece**

**or commission basis;**

**(h) Gross wages;**

**(i) Net wages;**

**(j) The amount and purpose of each deduction made during the respective period of service that the payment covers;**

**(k) Allowances, if any, claimed as part of minimum wage;**

**(l) 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, and the number of overtime hours worked and pay for those hours;**

**(m) If the employee is paid a piece rate, the applicable piece rate or rates of pay, the number of pieces completed at each piece rate and the total pay for each rate.**

(2) 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 the information required in section (1)[(a), (h) and (i)] **(a), (b), (c), (d), (e) and (h)** of this rule. The employee must be provided with a statement containing all of the information required by section (1) of this rule at the employee's next regular payday, even if the employee is not entitled to payment of any further wages at that time.

(3) Pursuant to the Uniform Electronic Transactions Act (Chapter 535, Oregon Laws 2001) ORS 84.001 to 84.061, the itemized statement may be provided in an electronic format if:

(a) The employee **expressly** agrees; and

(b) The employee has the ability to print or store the electronic itemized statement at the time of receipt.

**(4) In addition to this rule, ORS 652.610 establishes requirements for itemized statements to be provided to employees on regular paydays and at other times payment of wages, salary or commission is made.**

**839-020-0080**

### **General Requirements**

(1) Every employer regulated under ORS 653.010 to 653.261 must maintain and preserve payroll or other records containing the following information and data with respect to each employee to whom the law applies:

(a) Name in full, as used for Social Security recordkeeping purposes, and on the same record, the employee's identifying symbol or number if such is used in place of name on any time, work, or payroll records;

(b) Home address, including zip code;

(c) Date of birth, if under 19;

(d) Occupation in which employed;

(e) Time of day and day of week on which the employee's workweek begins. If the employee is part of a work force or employed in or by an establishment all of whose workers have a workweek beginning at the same time on the same day, a single notation of the time of the day and beginning day of the workweek for the whole work force or establishment will suffice;

(f) Regular hourly rate of pay for any workweek in which overtime compensation is due, and an explanation of the basis of pay by indicating the monetary amount paid on a per hour, per day, per week, per piece, commission on sales, or other basis, and the amount and nature of each payment which, pursuant to ORS 653.261(1) is excluded from the "regular rate of pay". (These records may be in the form of vouchers or other payment data.);

(g) Hours worked each workday and total hours worked each workweek (for purposes of this section, a "workday" is any fixed period of 24 consecutive hours and a "workweek" is any fixed and regularly recurring period of seven consecutive workdays);

(h) Total daily or weekly straight-time earnings or wages due for hours worked during the workday or workweek, exclusive of premium overtime compensation;

(i) Total premium pay for overtime hours. This amount excludes the straight-time earnings for overtime hours recorded under subsection (h) of this section;

(j) Total additions to or deductions from wages paid each pay period including employee purchase orders or wage assignments. Also, in individual employee records, the dates, amounts, and nature of the items which make up the total additions and deductions;

(k) Total wages paid each pay period;

(l) Date of payment and the pay period covered by payment.

(2) Every employer who makes retroactive payment of wages or compensation under the supervision of the U.S. Department of Labor or the Oregon Bureau of Labor and Industries must record and preserve, as an entry on the pay records, the amount of such payment to each employee, the period covered by such payment, and the date of payment.

(3) With respect to employees working on fixed schedules, an employer may maintain records showing instead of the hours worked each day and each workweek as required by this rule, the schedule of daily and weekly hours the employee normally works, provided:

(a) In weeks in which an employee adheres to this schedule, indicates by check mark, statement or other method that such hours were in fact actually worked by the employee; and

(b) In week in which more or less than the scheduled hours are worked, shows that exact number of hours worked each day and each week.

(4) With respect to each employee in a bona fide executive, administrative, or professional capacity (including employees employed in the capacity of academic administrative personnel or teachers in elementary or secondary schools), or in outside sales, as defined in ORS 653.010(8), employers must maintain and preserve records containing all the information and data required by subsections (1)(a) through (e) of this rule and, in addition, the basis on which wages are paid in sufficient detail to permit calculation for each pay period of the employee's total remuneration for employment including fringe benefits and perquisites.

(5) With respect to each employee of hospitals and institutions primarily engaged in the care of persons who are sick or aged or have mental illness or mental retardation and who reside on the premises compensated for overtime work on the basis of a work period of 14 consecutive days pursuant to an agreement or understanding under OAR 839-020-0125(2)[(d)](e), employers must maintain and preserve:

(a) The records required by section (1) of this rule except subsections (1)(e) and (g) through (i) of this rule, and in addition:

(A) Time of day and day of week on which the employee's 14-day work period begins;

(B) Hours worked each workday and total hours worked each 14-day work period;

(C) Total straight-time wages paid for hours worked during the 14-day work period;

(D) Total overtime excess compensation paid for hours worked in excess of eight in a workday and 80 in the work period.

(b) A copy of the agreement or understanding with respect to using the 14-day period for overtime pay computations or, if such agreement or understanding is not in writing, a memorandum summarizing its terms and showing the date it was entered into and how long it remains in effect.

(6) With respect to each tipped employee, the employer must maintain and preserve payroll or other records containing all the information and data required in section (1) of this rule and, in addition, a symbol, letter or other notation placed on the pay records identifying each employee.

**839-020-0083**

### **Records Availability**

(1) All records required to be preserved and maintained by these rules shall be preserved and maintained for a period of at least two years.

(2) All employers shall keep such records in a safe and accessible place.

(3) All records required to be preserved and maintained by these rules shall be made available for inspections and transcription by the Commissioner or duly authorized representative of the Commissioner.

**(4) Pursuant to ORS 652.750, an employer must keep an employee's time records for not less than two years from the last date of entry and an employee's payroll records for not less than three years from the last date of entry.**