



Dermody, Burke & Brown, CPAs, LLC

Wage Theft Protection Act

As an employer in New York, you must understand that YOU are responsible for complying with the wage statement and recordkeeping requirements, regardless of whether you have a payroll service or not. It is your responsibility as the Employer to be sure that the wage statements are in compliance. These records must be kept for six years.

Notification at Time of Hire

Whenever a new employee is hired, employers are to provide the following information to each new hire before the new hire begins work:

- Rate or rates of pay
- Basis of pay (e.g. hourly, shift, day, week, salary, piece, commission, or other)
- Allowances, if any, claimed against the minimum wage (e.g. tips, meal, lodging)
- Identification of the regular pay day
- Name of Employer (including doing business as name)
- Address and phone number of employer

The employer must have the employee sign a statement acknowledging receipt of the written notice.

Payroll Stubs/Statements

- Employer's name, including any dbas, full address (physical and mailing) phone number
- Employee's name
- Rate(s) of pay and how paid (hour, shift, day, salary, piece, commission, etc.)
 - Must include OT rate for non-exempt employees
 - For piece employees must include number of pieces completed
- Number of regular and overtime hours worked (for non-exempt employees)
- Allowances claimed as part of the minimum wage (tip, meal, etc.)
- Deductions, mandatory and non-mandatory
- Gross and net wages
 - Note: upon request employees must be furnished with a written explanation of how their pay was calculated.
- Dates of work covered by payment of wages (start to end date of the pay period)

Annual Notice Requirement

The law requires that the notice be provided at the time of hiring, annually between January 1 and before February 1 of each year of employment, and within 7 days of a change if the change is not listed on the employee's pay stub for the following pay period. The notice must be provided in the employee's primary language, as identified by the employee, through translated notices provided by the Department of Labor

Further information can be found on The Department of Labor (DOL) website at www.labor.ny.gov.