



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY
LANSING

SUSAN CORBIN
DIRECTOR

Informational Sheet: Record Keeping Requirements

All Employees:

- Employee name, address, and date of birth
- Occupation/classification
- Rate of pay
- Total daily hours worked, showing starting and ending times each day, computed to the nearest tenth of an hour (6 minutes) or smaller unit utilized
- Total hours worked in each pay period
- Total wages paid each pay period
- Separate itemization of deductions made each pay period
- Itemization of fringe benefits (1 listing for 10 or more employees)
- Signed authorizations (deductions and payment by direct deposit)
- Furnish each employee at the time of payment of wages a statement indicating:
 - Hours worked by the employee
 - Gross wages paid
 - Amount of paid medical leave accrued and paid leave used, if applicable
 - Identification of the pay period for which payment is being made
 - Itemization of deductions
- Required Michigan minimum wage law (WHD 9904) and, if applicable, the Paid Medical Leave Act (WHD 9911) poster(s) posted in a conspicuous location at the work site
- Keep required records for at least three years

Additional Records When Employing Minors:

- Valid work permit of employed minor or work agreement with school (co-op agreement).
- G.E.D. or high school diploma if under 18 years of age.
- Approved deviation and parent/guardian permission to work deviated hours or a restricted occupation.
- Records as required by Wage and Hour Division; e.g., beginning and ending times of meal/rest periods.
- Required Youth Employment Standards Act poster posted at the work site.

Additional Records for Tipped Employees:

- Signed, dated statement of tips received each pay period.
- Itemization of credits taken for tips each pay period.

Additional Records for Employees Paid on Piece work:

- Hand harvester paid on a piece work basis: total number of units harvested by the employee.
- Records for employees paid on a piece work basis to indicate pieces produced.

Additional Records for Employees Paid by Payroll Debit Card:

- If an employer deposits wages into a pooled account accessible to an employee using a payroll debit card, the employer shall maintain records of each deposit sent to the card issuer for that account showing the amount of wages deposited for each employee and the date of the deposit.
- In addition, each cardholder's ownership interest in the funds deposited shall be indicated on records maintained by the card issuer, the depository institution's deposit account, or a third party.

Recommended for Employees Paid on a Commission Basis:

- List of accounts, sales, or other methods of calculation of commissions.

LEO is an equal opportunity employer/program.
Auxiliary aids, services and other reasonable accommodations are available, upon request, to individuals with disabilities.

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