

## Wage Statements

[**Editors Note:** State laws do not address the use of electronic wage statements, only general information on which states require employers to provide a statement of earnings and the specific information to be included in the statement. When a state does not clearly provide any language prohibiting the use of electronic statements it is most likely an allowed practice provided that all other requirements set forth in the statute are met and all employees have equal access to an electronic version of their statement. Employers with questions beyond what is provided in the text of state regulations and who wish to confirm whether or not it is allowable in their particular state(s) should consult with legal counsel.]

**If a state does not appear on the following chart it is due to our not finding any evidence a statute exists for that state.**

A | [C](#) | [D](#) | [H](#) | [I](#) | [K](#) | [M](#) | [N](#) | [O](#) | [R](#) | [S](#) | [T](#) | [U](#) | [V](#) | [W](#)

State	Statute
<b>Arizona</b>	<b>23-351.</b> When an employee's wages are paid by deposit in a financial institution he shall be furnished with a statement of his earnings and withholdings.
<b>California</b>	<b>226.</b> (a) Every employer shall, semimonthly or at the time of each payment of wages, furnish each of his or her employees, either as a detachable part of the check, draft, or voucher paying the employee's wages, or separately when wages are paid by personal check or cash, an accurate itemized statement in writing showing (1) gross wages earned, (2) total hours worked by the employee, except for any employee whose compensation is solely based on a salary and who is exempt from payment of overtime under subdivision (a) of Section 515 or any applicable order of the Industrial Welfare Commission, (3) the number of piece-rate units earned and any applicable piece rate if the employee is paid on a piece-rate basis, (4) all deductions, provided that all deductions made on written orders of the employee may be aggregated and shown as one item, (5) net wages earned, (6) the inclusive dates of the period for which the employee is paid, (7) the name of the employee and his or her social security number, except that by January 1, 2008, only the last four digits of his or her social security number or an employee identification number other than a social security number may be shown on the itemized statement, (8) the name and address of the legal entity that is the employer, and (9) all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate by the employee. The deductions made from payments of wages shall be recorded in ink or other indelible form, properly dated, showing the month, day, and year, and a copy of the statement and the record of the deductions shall be kept on file by the employer for at least three years at the place of employment or at a central location within the State of California. (b) An employer that is required by this code or any regulation adopted pursuant to this code to keep the information required by subdivision (a) shall afford current and former employees the right to inspect or copy the records pertaining to that current or former employee, upon reasonable request to the employer. The employer may take reasonable steps to ensure the identity of a current or former employee. If the employer provides copies of the records, the actual cost of reproduction

may be charged to the current or former employee. (c) An employer who receives a written or oral request to inspect or copy records pursuant to subdivision (b) pertaining to a current or former employee shall comply with the request as soon as practicable, but no later than 21 calendar days from the date of the request. A violation of this subdivision is an infraction. Impossibility of performance, not caused by or a result of a violation of law, shall be an affirmative defense for an employer in any action alleging a violation of this subdivision. An employer may designate the person to whom a request under this subdivision will be made. (d) This section does not apply to any employer of any person employed by the owner or occupant of a residential dwelling whose duties are incidental to the ownership, maintenance, or use of the dwelling, including the care and supervision of children, or whose duties are personal and not in the course of the trade, business, profession, or occupation of the owner or occupant. (e) An employee suffering injury as a result of a knowing and intentional failure by an employer to comply with subdivision (a) is entitled to recover the greater of all actual damages or fifty dollars (\$50) for the initial pay period in which a violation occurs and one hundred dollars (\$100) per employee for each violation in a subsequent pay period, not exceeding an aggregate penalty of four thousand dollars (\$4,000), and is entitled to an award of costs and reasonable attorney's fees. (f) A failure by an employer to permit a current or former employee to inspect or copy records within the time set forth in subdivision (c) entitles the current or former employee or the Labor Commissioner to recover a seven-hundred-fifty-dollar (\$750) penalty from the employer. (g) An employee may also bring an action for injunctive relief to ensure compliance with this section, and is entitled to an award of costs and reasonable attorney's fees. (h) This section does not apply to the state, to any city, county, city and county, district, or to any other governmental entity, except that if the state or a city, county, city and county, district, or other governmental entity furnishes its employees with a check, draft, or voucher paying the employee's wages, the state or a city, county, city and county, district, or other governmental entity shall, by January 1, 2008, use no more than the last four digits of the employee's social security number or shall use an employee identification number other than the social security number on the itemized statement provided with the check, draft, or voucher.

**19849.7** of the Government Code is amended to read: 19849.7. (a) Each state agency shall at the time of each payment of salary or wages, whether by direct deposit by electronic fund transfer pursuant to Sections 12480 and 12481 or otherwise, furnish each employee an itemized statement showing all deductions made from his or her salary or wages as required by Section 226 of the Labor Code. (b) The itemized statement described in subdivision (a) shall be provided electronically to each employee who has authorized the direct deposit by electronic fund transfer of his or her salary or wages pursuant to Section 12480, unless the employee has requested, in writing, to receive a paper version of the statement. (c) The provision of an electronic statement of itemized deductions pursuant to this section shall be contingent upon the funding and implementation of the Controller's "21st Century Project," and provided only to the extent that the project enables the Controller to provide this information electronically.

**2810.5.** (a) (1) At the time of hiring, an employer shall provide each employee a written notice, in the language the employer normally uses to communicate employment-related information to the employee, containing the following information: (A) The rate or rates of pay and basis thereof, whether paid by the hour, shift, day, week, salary, piece, commission, or otherwise, including any rates for overtime, as applicable. (B) Allowances, if any, claimed as part of the minimum wage, including meal or lodging allowances. (C) The regular payday designated by the employer in accordance with the requirements of this code. (D) The name of the employer, including any "doing business as" names used by the employer. (E) The physical address of the employer's main office or principal place of business, and a mailing address, if different. (F) The telephone

	<p>number of the employer. (G) The name, address, and telephone number of the employer's workers' compensation insurance carrier. (H) Any other information the Labor Commissioner deems material and necessary. (2) The Labor Commissioner shall prepare a template that complies with the requirements of paragraph (1). The template shall be made available to employers in such manner as determined by the Labor Commissioner. (b) An employer shall notify his or her employees in writing of any changes to the information set forth in the notice within seven calendar days after the time of the changes, unless one of the following applies: (1) All changes are reflected on a timely wage statement furnished in accordance with Section 226. (2) Notice of all changes is provided in another writing required by law within seven days of the changes. (c) For purposes of this section, "employee" does not include any of the following: (1) An employee directly employed by the state or any political subdivision thereof, including any city, county, city and county, or special district. (2) An employee who is exempt from the payment of overtime wages by statute or the wage orders of the Industrial Welfare Commission. (3) An employee who is covered by a valid collective bargaining agreement if the agreement expressly provides for the wages, hours of work, and working conditions of the employee, and if the agreement provides premium wage rates for all overtime hours worked and a regular hourly rate of pay for those employees of not less than 30 percent more than the state minimum wage.</p>
<b>Colorado</b>	<p><b>8-4-105 (4)</b> Every employer shall at least monthly, or at the time of each payment of wages or compensation, furnish to each employee an itemized pay statement in writing showing the following: (a) Gross wages earned; (b) All withholdings and deductions; (c) Net wages earned; (d) The inclusive dates of the pay period; (e) The name of the employee or the employee's social security number; and (f) The name and address of the employer.</p>
<b>Connecticut</b>	<p><b>Sec.31-13a.</b> Employer to furnish record of hours worked, wages earned and deductions. With each wage payment each employer shall furnish to each employee in writing a record of hours worked, the gross earnings showing straight time and overtime as separate entries, itemized deductions and net earnings, except that the furnishing of a record of hours worked and the separation of straight time and overtime earnings shall not apply in the case of any employee with respect to whom the employer is specifically exempt from the keeping of time records and the payment of overtime under the Connecticut Minimum Wage Act or the Fair Labor Standards Act.</p>
<b>Delaware</b>	<p><b>§ 1108.</b> It shall be the duty of every employer of over 3 employees to: Furnish to each employee at the time of payment a statement, either on the check or by a separate slip, showing the wages due, the pay period for which wages are due and the total amount of deductions, separately specified, which have been made from the wages due, provided such statement shall, for an employee who is paid at an hourly rate, show the total number of</p>
<b>District of Columbia</b>	<p><b>§ 32-1008.</b> (b) Every employer shall furnish to each employee at the time of payment of wages an itemized statement showing the date of the wage payment, gross wages paid, deductions from and additions to wages, net wages paid, hours worked during the pay period, and any other information as the Mayor may prescribe by regulation.</p>
<b>Hawaii</b>	<p><b>§ 387-6</b> (c) Every employer shall furnish each employee at every pay period a legible printed, typewritten or handwritten notice showing the employee's: (1) Total hours worked; (2) Overtime hours; (3) Straight-time compensation; (4) Overtime compensation; (5) Other compensation; (6) Total gross compensation; (7) Amount and purpose of each deduction; (8) Total net compensation; (9) Date of payment; and (10) Pay period covered; provided that in lieu of the printed, typewritten, or handwritten notice required by this subsection and upon receipt of written authorization from the employee, the employer may make available an electronic notice that may be electronically accessed by the employee.</p>

	<p><b>§ 388-7</b> Every employer shall: (1) Notify the employer's employees in writing, at the time of hiring of the rate of pay, and of the day, hour, and place of payment; (2) Notify the employer's employees in writing or through a posted notice maintained in a place accessible to the employer's employees of any changes in the arrangements specified above prior to the time of such changes; (3) Make available to the employer's employees in writing or through a posted notice maintained in a place accessible to the employer's employees policies with regard to vacation and sick leave; (4) Furnish each employee at every payday a legible printed, typewritten, or handwritten record showing the employee's total gross compensation, the amount and purpose of each deduction, total net compensation, date of payment, and pay period covered; and maintain and preserve a copy of such record or its equivalent for a period of at least six years; provided that in lieu of the printed, typewritten, or handwritten record required by this paragraph and upon receipt of written authorization from the employee, the employer may make available an electronic record that may be electronically accessed by the employee which shall be retained by the employer for a period of at least six years; (5) Keep posted in a place accessible to the employer's employees such notices pertaining to the application of this chapter as shall be prescribed by the director of labor and industrial relations; and (6) Make and keep records of all employees which shall include basic employment and earnings records; and preserve such records for a period of time and in a manner as the director shall prescribe by rule.</p>
<b>Idaho</b>	<p><b>§ 45-609.</b> 2) An employer shall furnish each employee with a statement of deductions made from the employee's wages for each pay period such deductions are made. The willful failure of any employer to comply with the provisions of this subsection shall constitute a misdemeanor.</p>
<b>Illinois</b>	<p><b>820 ILCS 115/10.</b> Employers shall keep records of names and addresses of all employees and of wages paid each payday, and shall furnish each employee with an itemized statement of deductions made from his wages for each pay period.</p>
<b>Indiana</b>	<p><b>§ 22-2-2-8.</b> Every employer subject to the provisions of this chapter or to any rule or order issued under this chapter shall furnish to each employee a statement of the hours worked by the employee and the wages paid to him listing deductions made each pay period, and the employer shall furnish the commissioner upon demand a sworn statement of the same. Such records shall be open to inspection by the commissioner, his deputy, or any authorized agent of the department at any reasonable time.</p>
<b>Iowa</b>	<p><b>§ 91A.6.</b> Make available to its employees upon written request, a written statement enumerating employment agreements and policies with regard to vacation pay, sick leave, reimbursement for expenses, retirement benefits, severance pay, or other comparable matters with respect to wages. Notice of such availability shall be given to each employee in writing or by a notice posted at a place where employee notices are routinely posted.</p> <p><i>[Editors note:]</i> As of July 1, 2005, Iowa employers a new law, which amends the Iowa Wage Payment Collection Law, Section 91A.6 of the Iowa Code, requires that every regular payday, the employer provide to the employee (by mail, or at the employee's normal place of work, or at a mutually agreed upon place and hour) during normal working hours, a statement showing: (a) the hours the employee worked; (b) the wages earned by the employee; and (c) the deductions made from that paycheck. It is acceptable for an employer to provide each employee access to view an electronic statement of the employee's earnings, so long as the employee has free and unrestricted access to a printer to print the statement, if the employee chooses. This is a new requirement for employers.</p>
<b>Kansas</b>	<p><b>§ 44-320.</b> (d) Furnish each employee, upon request by such employee, with an itemized statement of deductions made from his wages under K.S.A. 44-319 for each pay period such deductions are made.</p>

<b>Kentucky</b>	<b>§ 337.070.</b> All employers who employ ten (10) or more and pay their employees by check or otherwise, making deductions from the salaries and wages due said employees, shall state specifically the amount for which the deductions are made, and each such employer at the time of payment of salary or wage to each employee shall furnish the employee a statement giving the amount of each deduction and the general purpose for which the deduction is made.
<b>Maine</b>	<b>T. 26, § 665.</b> Every employer subject to this subchapter shall keep a true and accurate record of the hours worked by each employee and of the wages paid, such records to be preserved by the employer for a period of at least 3 years; and shall furnish to each employee with each payment of wages a statement which shall clearly show the date of the pay period, the hours, total earnings and itemized deductions.
<b>Maryland</b>	<b>§ 3-504. 2)</b> for each pay period, a statement of the gross earnings of the employee and deductions from those gross earnings; and (3) at least 1 pay period in advance, notice of any change in a payday or wage.
<b>Massachusetts</b>	<b>§ 149, 148.</b> An employer, when paying an employee his wage, shall furnish to such employee a suitable pay slip, check stub or envelope showing the name of the employer, the name of the employee, the day, month, year, number of hours worked, and hourly rate, and the amounts of deductions or increases made for the pay period.
<b>Michigan</b>	<b>§ 408.391</b> Every employer, subject to the provisions of this act or of any regulation or order issued thereunder, shall furnish the employee a statement of the hours worked by the employee and of the wages paid to him listing deductions made each pay period and the employer shall furnish the commissioner upon demand a sworn statement of the same. Such records shall be open to inspection by the commissioner, his deputy or any authorized agent of the department at any reasonable time. Every employer subject to the provisions of this act or of any regulation or order issued under its provisions shall keep a copy of them posted in a conspicuous place in the area where employees are employed. The commissioner shall furnish copies of this act and the regulations and orders to employers without charge.
<b>Minnesota</b>	<b>§ 181.032.</b> At the end of each pay period, the employer shall give each employee an earnings statement in writing covering that pay period. The earnings statement may be in any form determined by the employer but must include: (a) the name of the employee; (b) the hourly rate of pay (if applicable); (c) the total number of hours worked by the employee unless exempt from chapter 177; (d) the total amount of gross pay earned by the employee during that period; (e) a list of deductions made from the employee's pay; (f) the net amount of pay after all deductions are made; (g) the date on which the pay period ends; and (h) the legal name of the employer and the operating name of the employer if different from the legal name.
<b>Mississippi</b>	<b>§ 13-5-23. Exemptions; length of service of tales and grand jurors.</b> It shall be unlawful for any employer or other person to persuade or attempt to persuade any juror to avoid jury service, or to intimidate or to threaten any juror in that respect. So to do shall be deemed an interference with the administration of justice and a contempt of court and punishable as such.
<b>Missouri</b>	<b>290.080.</b> All corporations doing business in this state, and all persons operating railroads or railroad shops in this state, shall pay the wages and salaries of their employees as often as semimonthly, within sixteen days of the close of each payroll period; provided, however, that executive, administrative and professional employees, and sales people and other employees compensated in whole or in part on a commission basis, at the option of such employers, may be paid their salaries or commissions monthly. Such corporations and persons either as a part of the check, draft or other voucher paying the wages or separately, shall furnish the employee at least once a month a statement showing the total amount of deductions for the period. Any corporation or person violating this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five hundred

	dollars, for each offense.
<b>Montana</b>	§ 39-3-101 (1) All employers in this state when making payment to employees for salaries or wages shall, upon making such payment, give to the employee an itemized statement setting forth moneys deducted because of state and federal income taxes, social security, or any other deductions together with the amount of each deduction. (2) Where no deduction is made in such payment of wages or salaries, the employer shall give to the employee a statement that the payment does not include any such deductions.
<b>Nebraska</b>	§48-1230 (1) Except as otherwise provided in this section, each employer shall pay all wages due its employees on regular days designated by the employer or agreed upon by the employer and employee. Thirty days' written notice shall be given to an employee before regular paydays are altered by an employer. An employer may deduct, withhold, or divert a portion of an employee's wages only when the employer is required to or may do so by state or federal law or by order of a court of competent jurisdiction or the employer has written agreement with the employee to deduct, withhold, or divert. (2) Within ten working days after 1 a written request is made by an employee, an employer shall furnish such employee with an itemized statement listing the wages earned and the deductions made from the employee's wages under subsection (1) of this section for each pay period that earnings and deductions were made. The statement may be in print or electronic format.
<b>Nevada</b>	§ 608.110 2. At the time of payment of wages or compensation, the employer shall furnish the employee with an itemized list showing the respective deductions made from the total amount of wages or compensation.
<b>New Hampshire</b>	§ 275:49. IV. Furnish each employee with a statement of deductions made from his wages under RSA 275:48 for each pay period such deductions are made.
<b>New Jersey</b>	34:11-4.6. Furnish each employee with a statement of deductions made from his wages in accordance with section 4 of this act for each pay period such deductions are made.
<b>New Mexico</b>	§ 50-4-2. Every employer shall provide his employee with a written receipt that identifies the employer and sets forth the employee's gross pay, the number of hours worked by the employee, the total wages and benefits earned by the employee and an itemized listing of all deductions withheld from the employee's gross pay.
<b>New York</b>	§ 195. Every employer shall furnish each employee with a statement with every payment of wages ,listing gross wages, deductions and net wages, and upon the request of an employee furnish an explanation of how such wages were computed; in addition, every railroad corporation shall furnish each employee with a statement with every payment of wages listing accrued total earnings and taxes to date and further furnish said employee at the same time with a separate listing of his daily wages and how they were computed.
<b>North Carolina</b>	§ 95-25.13. Employers must Furnish each employee with an itemized statement of deductions made from that employee's wages under
<b>North Dakota</b>	§ 46-02-07-02. Every employer must furnish to an employee each pay period a check stub or pay voucher that indicates hours worked, the rate of pay, required state and federal deductions, and authorized deductions.
<b>Oklahoma</b>	§40-165.2. With each payment of wages earned by such employee, the employer shall issue to such employee a brief itemized statement of any and all deductions therefrom.  165.2. Every employer in this state shall pay all wages due the employees, other than exempt employees and employees of non-private foundations qualified pursuant to 26 U.S.C. 509(a)(1) and 26 U.S.C. 170(b)(1)(A)(vi), at least twice each calendar month on regular paydays designated in advance by the employer. State, county and municipal employees, exempt employees, and employees of non-private foundations qualified pursuant to 26 U.S.C. 509(a)(1) and 26 U.S.C. 170(b)(1)(A)(vi) shall be paid a minimum of once each calendar month. The amount due such employees shall be paid in lawful

	<p>money of the United States, including payment by electronic means, and the employee shall not be deemed to have waived any right or rights mentioned in this section because of any contract to the contrary. With each payment of wages earned by such employee, the employer shall issue to such employee a brief itemized statement of any and all deductions there from. An interval of not more than eleven (11) days may elapse between the end of the pay period worked and the regular payday designated by the employer. The employer shall be allowed three (3) days after such payday in which to comply with this section. No such employer shall issue, in payment of or as evidence of indebtedness due an employee any check, cashier's check, draft, time check, store order, scrip, or other acknowledgment of indebtedness unless the same is payable or redeemable upon demand without discount and for face value in lawful money of the United States.</p>
<b>Oregon</b>	<p><b>§ 652.610. (1)</b> All persons, firms, partnerships, associations, cooperative associations, corporations, municipal corporations, the state and its political subdivisions, except the federal government and its agencies, employing, in this state, during any calendar month one or more persons, and withholding for any purpose, any sum of money from the wages, salary or commission earned by an employee, shall provide such employee on regular paydays with a statement sufficiently itemized to show the amount and purpose of such deductions made during the respective period of service which said payment covers. (2) The itemized statement shall be furnished to the employee at the time payment of wages, salary or commission is made, and may be attached to or be a part of the check, draft, voucher or other instrument by which payment is made, or may be delivered separately from such instrument.</p>
<b>Pennsylvania</b>	<p><b>231.36. Statement to employee.</b> Every employer shall furnish to each employee a statement with every payment of wages, listing hours worked, rates paid, gross wages, allowances, if any, claimed as part of the minimum wage, deductions and net wages.</p>
<b>Rhode Island</b>	<p><b>§ 28-14-2.1.</b> On every regular payday, every employer shall furnish to any employee the following: (1) A statement of the hours worked by that employee during the applicable pay period; provided, that the statement need not be furnished to an employee described in § 28-12-4.3; (2) A record of all deductions made from that employee's gross earnings during the pay period together with an explanation of the basis or reason for the deductions; and (3) For employers engaged only in the commercial construction industry, a record of the employee's hourly regular rate of pay. As used in this subsection, the term "commercial construction industry" includes a business which engages in the doing of work or the furnishing of materials, or both, in the building, erection, alteration, or preparation of an improvement on commercial real property.</p>
<b>South Carolina</b>	<p><b>§ 41-10-40.</b> When an employee's wages are paid by deposit at a financial institution, he must be furnished a statement of earnings and withholdings.</p>
<b>Texas</b>	<p><b>§ 62.003.</b> a) At the end of each pay period, an employer shall give each employee a written earnings statement covering the pay period. (b) An earnings statement must be signed by the employer or the employer's agent and must show: (1) the name of the employee; (2) the rate of pay; (3) the total amount of pay earned by the employee during the pay period; (4) any deduction made from the employee's pay and the purpose of the deduction; (5) the amount of pay after all deductions are made; (6) the total number of: (A) hours worked by the employee if the employee's pay is computed by the hour; or (B) units produced by the employee during the pay period if the employee's pay is computed on a piece rate; and (7) the words "medical certificate," if the employee is paid a wage lower than the applicable minimum wage under Section 62.055.(c) An earnings statement may be in any form determined by the employer. The information required by Subsection (b) may be stated on a check voucher or bank draft given to an employee for the employee's wages.(d) In this section, "pay period" means the period that an employee works for which salary or wages are regularly paid under the employee's employment agreement.</p>

<b>Utah</b>	§ 34-28-3. If any deduction is made from the wages paid, the employer shall, on each regular payday, furnish the employee with a statement showing the total amount of each deduction.
<b>Virginia</b>	§ 40.1-29. An employer, upon request of his employee, shall furnish the latter a written statement of the gross wages earned by the employee during any pay period and the amount and purpose of any deductions therefrom.
<b>Washington</b>	<b>296-126-040. Wage statements.</b> —At the time of wage payment, employers must furnish employees with itemized statements showing the pay basis (hours or days worked), rates of pay, gross wages and all deductions for that pay period. An “itemized pay statement” is defined to mean a separate written statement from the paycheck issued to employees on each payday. Pay periods are to be identified on the pay statement by month, day, year, and payment date. The pay statement may be furnished or made available electronically, provided that each employee has access to receive and copy it on the payday. If an employee cannot receive an electronic pay statement at work or at home on the established pay day, the employer must provide a written pay statement to the employee on the payday (Wash AdminCode, WAC 296-126-040, as last amended effective March 15, 2010 (WSR 10-04-092)).
<b>West Virginia</b>	<b>21-5-4. Cash orders; employees separated from payroll before paydays.</b>  (a) In lieu of lawful money of the United States, any person, firm or corporation may compensate employees for services by cash order which may include checks or money orders on banks convenient to the place of employment where suitable arrangements have been made for the cashing of such checks by employees for the full amount of wages. (b) Whenever a person, firm or corporation discharges an employee, such person, firm or corporation shall pay the employee's wages in full within seventy-two hours. (c) Whenever an employee quits or resigns, the person, firm or corporation shall pay the employee's wages no later than the next regular payday, either through the regular pay channels or by mail if requested by the employee, except that if the employee gives at least one pay period's notice of intention to quit the person, firm or corporation shall pay all wages earned by the employee at the time of quitting. (d) When work of any employee is suspended as a result of a labor dispute, or when an employee for any reason whatsoever is laid off, the person, firm or corporation shall pay in full to such employee not later than the next regular payday, either through the regular pay channels or by mail if requested by the employee, wages earned at the time of suspension or layoff. (e) If a person, firm or corporation fails to pay an employee wages as required under this section, such person, firm or corporation shall, in addition to the amount due, be liable to the employee, one times that amount as liquidated damages. Every employee shall have such lien and all other rights and remedies for the protection and enforcement of such salary or wages, as he or she would have been entitled to had he or she rendered service therefore in the manner as last employed; except that, for the purpose of such liquidated damages, such failure shall not be deemed to continue after the date of the filing of a petition in bankruptcy with respect to the employer if he or she is adjudicated bankrupt upon such petition. In determining liquidated damages under the provisions of this subsection in effect prior to the adoption of the amendments enacted during the regular session of two thousand six, the Legislature hereby finds and clarifies the existing law that liquidated damages shall be proportional to actual damages in accordance with the West Virginia Supreme Court of Appeals case of <i>Cooper v. Glavas Contracting, Inc.</i> , 354 S.E. 2d 822 (W.Va. 1987).
<b>Wisconsin</b>	§ 272.10. An employer shall state clearly on the employee's paycheck, pay envelope, or paper accompanying the wage payment the number of hours worked, the rate of pay and the 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 employers.

	<p><b>103.34 (c)</b> An employer shall provide with each payment of compensation to a traveling sales crew worker a written statement itemizing the amount of gross and net compensation paid to the worker and the amount of and reason for each deduction from the amount of gross compensation. An employer shall keep records of the information specified in this paragraph with respect to each traveling sales crew worker of the employer, shall preserve those records for 3 years after the worker leaves the employ of the employer, and shall furnish those records to the department on request.</p>
<b>Wyoming</b>	<p><b>§ 27-4-101.</b> Every employer shall, at the time of each payment of wages, furnish each of his employees with a detachable part of the check, draft or voucher, paying the employees' wages, giving an itemized statement in writing showing all deductions made from such wages. If the employer does not make his payroll payments in the aforementioned manner, then he shall provide such itemized statement on a slip attached to such payment. Nothing in W.S. 27-4-101 through 27-4-103 shall be construed to prohibit an employer from depositing wages due or to become due or an advance on wages to be earned, in an account in any bank, savings and loan association, credit union or other financial institution authorized by the United States or one (1) of the several states to receive deposits in the United States if the employee has voluntarily authorized such deposit.</p>