

PENNSYLVANIA EMPLOYMENT LAW

Employer Recordkeeping Requirements



STATE RESOURCES

[Pennsylvania Department of Labor and Industry website](#)

[Pennsylvania Office of Unemployment Compensation website](#)

Federal laws, such as the Federal Insurance Contributions Act, the Fair Labor Standards Act and the Equal Pay Act, impose recordkeeping duties on employers. Recordkeeping duties include creating, updating and preserving information.

Pennsylvania law also imposes several recordkeeping requirements on employers in the state. These operate in addition to or in conjunction with the federal requirements. This Employment Law Summary provides an overview of the recordkeeping requirements that generally apply to all employers in Pennsylvania.

Additional state and federal recordkeeping requirements may exist for specific industries. Consult with your The Reschini Group representative for more information about recordkeeping requirements that affect your business.

GENERAL EMPLOYMENT INFORMATION

Employers must keep a true, accurate and legible record for each employee. The records must be preserved for **three years** after the of date of the latest entry and contain the information described below.

- Name in full, and on the same record, the identifying symbol of the employee or number, if used in place of name on time, work or payroll records;
- Home address, including ZIP code;
- Regular hourly rate of pay;
- Occupation;
- Time and day the workweek begins;
- The number of hours worked daily and weekly;
- Total daily or weekly straight time wages—the total wages due for hours worked during the workweek, including all wages due during any overtime worked, other than overtime excess compensation;
- Total overtime excess compensation for the workweek—the excess compensation for overtime worked;
- Total additions to or deductions from wages paid each pay period, plus a record of the transaction dates, amounts and nature of the items that make up the total additions and deductions;
- Allowances, if any, claimed as part of the minimum wage;
- Total wages paid each pay period;
- Date of wage payment and the pay period covered by payment; and

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- Special certificates for students and learners.

Maintaining these records will also satisfy the recordkeeping requirements for **overtime pay and minimum wage**.

When records are maintained at a central recordkeeping office other than in the place of employment, the records must be made available for inspection at the place of employment within **seven calendar days**.

Employers that willfully and knowingly violate these requirements may be subject to fines of between \$50 and \$200. Employers that fail to pay this fine may face 30 to 60 days of imprisonment. Each day of noncompliance is considered a separate violation. The same penalties apply to employers that discriminate or retaliate against an employee because he or she reported a possible violation of these requirements to the [Pennsylvania Department of Labor and Industry](#) (PDOLI).

MINOR EMPLOYEES

Pennsylvania law requires employers to maintain the following records at each workplace:

- A list of all minors employed in the establishment;
- A schedule of hours worked by each minor, including:
 - The maximum number of hours each minor is required or permitted to work on each day of the week;
 - The weekly total of hours worked by each minor;
 - The daily number of hours of work; and
 - The daily amount of time allowed for meals and rest periods.
- A copy of each minor's work permit; and
- A copy of each letter announcing the minor's employment sent to the officer who issued each minor's work permit.

Employers must provide the PDOLI with reasonable access to these records.

In addition, a business employing minors with transferable work permits must maintain a record that includes:

- The name of school district issuing the permit;
- The minor's birthdate;
- The date of issue of the permit;
- The permit number; and
- The occupation in which the minor is engaged.

A photocopy of the transferable work permit may be used as a record for the information contained on that permit, provided that the occupation in which the minor is engaged in is printed on the photocopy.

In addition, upon termination of the employment of a minor, the employer is required to notify in writing the issuing school district of the fact that employment has been terminated within five days.

STUDENT EMPLOYEES

For each employee that claims student status, the records of an employer must contain a statement from the school that the student attends indicating that the student is either:

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- A full-time day student in a course of instruction leading to a degree, diploma or certificate; or
- Completing residence requirements for a degree.

TIPPED EMPLOYEES

Employers must maintain and preserve records of the following information for each tipped employee:

- A symbol or letter placed on the pay records identifying each employee whose wage is determined in part by tips;
- Weekly or monthly amount reported by the employee, to the employer, of tips received (this may consist of reports made by the employees to the employer on IRS Form 4070);
- Amount that the wages of each tipped employee have been deemed to be increased by tips, as determined by the employer (the amount per hour which the employer takes as a tip credit must be reported to the employee in writing each time it is changed from the amount per hour taken in the preceding week);
- Hours worked each workday in any occupation in which the tipped employee does not receive tips and total daily or weekly straight-time payment made by the employer for such hours;
- Hours worked each day in occupations in which the employee received tips; and
- Total daily or weekly straight-time earnings for the hours worked.

UNEMPLOYMENT COMPENSATION

Each employer must keep accurate employment records containing information regarding unemployment compensation. These records must be open to inspection by the PDOLI at any reasonable time. Employers must retain these records for **four years** after contributions relating to the records have been paid.

The records must contain the following information about each employee, including any workers whom the employer considers to be independent contractors:

- Social Security number;
- Full name;
- Wage rate (hourly, daily or piece rate, weekly, monthly or annual salary);
- Total remuneration paid for each pay period by type of payment (cash and fair market value of noncash remuneration);
- Traveling or other business expenses actually incurred and accounted for, and the dates such expenses were incurred and were paid by the employer;
- Place of employment;
- All scheduled hours and hours worked;
- Daily attendance record, showing the dates on which the worker actually worked, and time lost due to reasons other than lack of work;
- If separated, the date and the reasons for separation;
- Number of credit weeks;
- Documentation of payments made to the worker, including bank statements, canceled checks, copies of canceled checks, check stubs and electronic funds transfer records;
- Any contract between the employer and the worker;
- If the employer considers the worker to be an independent contractor or otherwise not an “employee” under the law, records, documentation and evidence supporting that position; and
- Federal and state tax returns for the periods when the worker was employed.

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WORKERS' COMPENSATION

Every employer must keep a record of each reported employee injury. The record of injury must include:

- A description of the injury;
- A statement of any time during which the injured person was unable to work because of the injury; and
- A description of the manner in which the injury occurred.

These records must be available to the PDOLI for inspection at reasonable times.

MORE INFORMATION

Contact The Reschini Group for more information on Pennsylvania's employment laws.