

Records for Non-Exempt Employees

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](https://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

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Reference Number: MTAS-2099

Record Keeping for Non-Exempt Employees

“Employers covered by the act must keep records for a certain amount of time on wages, hours, sex, and other terms and practices of employment.” 29 U.S.C. § 211(c). Items to be maintained for employees subject to the minimum wage or minimum wage and overtime provisions (29 C.F.R. § 516.2(a)) include:

1. Name in full and employee’s identifying symbol or number;
2. Home address, including ZIP code;
3. Date of birth if under age 19;
4. Sex and occupation;
5. Time of day and day of week on which the employee’s workweek begins; for 207(k) employees, the starting time and length of each employee’s work period;
6. Regular hourly rate of pay for any workweek in which overtime compensation is due, the basis for the regular rate, and any exclusions there from, must also be explained;
7. Hours worked each workday and total hours worked each workweek;
8. Total daily or weekly straight-time earnings or wages due for hours worked during the work day or workweek;
9. Total premium pay for overtime hours; total additions to or deductions from wages paid each pay period; total wages paid each pay period; and
10. 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.
11. Total wages paid each pay period.
12. Date of payment and the pay period covered by the payment.

Employers with comp time arrangements must maintain and preserve records of the number of hours of comp time earned each workweek or applicable work period (the hours must be calculated at a rate of one and a half hours for each overtime hour worked); the number of hours of compensatory time used each work week or applicable work period; the number of hours of comp time paid in cash (the total amount paid and the date of payment should be included); and any written understanding or agreement with respect to earnings and using compensatory time off. If no such written agreement exists, a record of its existence must be kept. For 207(k) employees, the employer must also make a notation on payroll records indicating the work period for each employee. The notation should show the length of the work period and its starting time. 29 C.F.R. § 553.51.

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

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