

91A.6 Notice and recordkeeping requirements.

1. An employer shall after being notified by the director pursuant to [subsection 2](#):

a. Notify its employees in writing at the time of hiring what wages and regular paydays are designated by the employer.

b. Notify, at least one pay period prior to the initiation of any changes, its employees of any changes in the arrangements specified in [subsection 1](#) that reduce wages or alter the regular paydays. The notice shall either be in writing or posted at a place where employee notices are routinely posted.

c. 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.

d. Establish, maintain, and preserve for three calendar years the payroll records showing the hours worked, wages earned, and deductions made for each employee and any employment agreements entered into between an employer and employee.

2. The director shall notify an employer to comply with [subsection 1](#) if the employer has paid a claim for unpaid wages or nonreimbursed authorized expenses and liquidated damages under [section 91A.10](#) or if the employer has been assessed a civil money penalty under [section 91A.12](#). However, a court may, when rendering a judgment for wages or nonreimbursed authorized expenses and liquidated damages or upholding a civil money penalty assessment, order that an employer shall not be required to comply with the provisions of [subsection 1](#) or that an employer shall be required to comply with the provisions of [subsection 1](#) for a particular period of time.

3. Within ten working days of a request by an employee, an employer shall furnish to the employee a written, itemized statement or access to a written, itemized statement as provided in [subsection 4](#), listing the earnings and deductions made from the wages for each pay period in which the deductions were made together with an explanation of how the wages and deductions were computed.

4. a. On each regular payday, the employer shall provide to each employee a statement showing the hours the employee worked, the wages earned by the employee, and deductions made for the employee.

b. The employer shall provide the statement using one of the following methods:

(1) Sending the statement to an employee by mail.

(2) Providing the statement to an employee by secure electronic transmission or by other secure electronic means. If an employee is unable to receive the statement by this method, the employee shall notify the employer in writing at least one pay period in advance, and the employer shall provide the statement by one of the other methods listed in this paragraph "b".

(3) Providing the statement to the employee at the employee's normal place of employment during normal employment hours.

(4) Providing each employee access to view a statement of the employee's earnings electronically and providing the employee free and unrestricted access to a printer to print the statement.

c. However, the employer need not provide information on hours worked for employees who are exempt from overtime under the federal Fair Labor Standards Act, as defined in [29 C.F.R. pt. 541](#), unless the employer has established a policy or practice of paying to or on behalf of exempt employees overtime, a bonus, or a payment based on hours worked, whereupon the employer shall send or otherwise provide a statement to the exempt employees showing the hours the employee worked or the payments made to the employee by the employer, as applicable.

[C77, 79, 81, §91A.6]

[2005 Acts, ch 168, §20, 21, 23](#); [2006 Acts, ch 1083, §3](#); [2018 Acts, ch 1006, §1](#); [2023 Acts, ch 19, §1826, 1827](#)

Subsection 1, unnumbered paragraph 1 amended
Subsection 2 amended