

**533C.704 Disclosures for payroll processing services.**

1. A licensee that provides payroll processing services shall do all of the following:
  - a. Issue reports to clients detailing client payroll obligations in advance of the payroll funds being deducted from an account.
  - b. Make available worker pay stubs or an equivalent statement to workers.
2. [This section](#) does not apply to a licensee providing payroll processing services where the licensee's client designated the intended recipients to the licensee and the licensee is responsible for providing the disclosures required by [subsection 1](#), paragraph "a".  
[2003 Acts, ch 96, §28, 42; 2023 Acts, ch 83, §31](#)