

CHAPTER 234  
RECORDS TO BE KEPT BY EMPLOYERS

[Prior to 10/21/98, see 347—Ch 216]

[Prior to 7/9/25, see Labor Services Division[875] Ch 216]

Chapter rescission date pursuant to Iowa Code section 17A.7: 2/12/30

**481—234.1(91D) Employees subject to minimum wage.**

**234.1(1) Items required.** Every employer shall maintain and preserve payroll or other records containing the following information and data with respect to each employee to whom the Act applies:

*a.* Name in full, as used for social security recordkeeping purposes, and on the same record, the employee's identifying symbol or number if such is used in place of name on any time, work, or payroll records;

*b.* Home address, including ZIP code;

*c.* Basis of pay by indicating the monetary amount paid on a per hour, per day, per week, per piece, commission on sales, or other basis;

*d.* Hours worked each workday and total hours worked each workweek (for purposes of this rule, a "workday" is any fixed period of 24 consecutive hours and a "workweek" is any fixed and regularly recurring period of seven consecutive workdays);

*e.* 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 that make up the total additions and deductions;

*f.* Date of payment and the pay period covered by payment.

**234.1(2) Reserved.**

SOURCE: 29 CFR 516.2.

[ARC 8748C, IAB 1/8/25, effective 2/12/25; Editorial change: IAC Supplement 7/9/25]

**481—234.2(91D) Exempt employees.** With respect to each exempt employee, employers shall maintain and preserve records containing all the information and data required by subrule 234.1(1), except paragraphs 234.1(1)"*c*" and "*d*," and, in addition, the basis on which wages are paid in sufficient detail to permit calculation for each pay period of the employee's total remuneration for employment, including fringe benefits and perquisites.

SOURCE: 29 CFR 516.3.

[ARC 8748C, IAB 1/8/25, effective 2/12/25; Editorial change: IAC Supplement 7/9/25]

**481—234.3(91D) Posting of notices.** Every employer employing any employees subject to the minimum wage provisions of the Iowa minimum wage Act shall post and keep posted a notice explaining the Act, as prescribed by the director, in conspicuous places in every establishment where such employees are employed so as to permit them to readily observe a copy.

SOURCE: 29 CFR 516.4.

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**481—234.4(91D) Records to be preserved three years.** Each employer shall preserve payroll records for at least three years from the last date of entry, all payroll or other records containing the employee information and data required under any of the applicable rules.

SOURCE: 29 CFR 516.6.

[ARC 8748C, IAB 1/8/25, effective 2/12/25; Editorial change: IAC Supplement 7/9/25]

**481—234.5(91D) Records to be preserved two years.**

**234.5(1) Supplementary basic records.** Each employer required to maintain records under this chapter shall preserve for a period of at least two years basic employment and earnings records. From the date of last entry, all basic time and earning cards or sheets on which are entered the daily starting and stopping time of individual employees, or of separate work forces, or the amounts of work accomplished

by individual employees on a daily, weekly, or pay-period basis (for example, units produced) when those amounts determine, in whole or in part, the pay-period earnings or wages of those employees.

**234.5(2) Records.** Records of additions to or deductions from wages paid include those records relating to individual employees referred to in paragraph 234.1(1) "e."

SOURCE: 29 CFR 516.6.

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**481—234.6(91D) Tipped employees.**

**234.6(1)** With respect to each tipped employee whose wages are determined pursuant to the definition of "wage" in Iowa Code section 91D.1(1) "c," the employer shall maintain and preserve payroll or other records containing all the information and data otherwise required and the following:

- a. 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);
- b. Amount by which the wages of each tipped employee have been deemed to be increased by tips as determined by the employer (not in excess of 40 percent of the applicable statutory minimum wage);
- c. Hours worked each workday in any occupation in which the employee does not receive tips, and total daily or weekly straight-time payment made by the employer for such hours; and
- d. Hours worked each workday in occupations in which the employee receives tips, and total daily or weekly straight-time earnings for such hours.

SOURCE: 29 CFR 516.28.

**234.6(2)** Federal special minimum wage certificates will be honored at the applicable Iowa minimum wage rate as applied to the certificate.

SOURCE: 29 CFR 516.30.

[ARC 8748C, IAB 1/8/25, effective 2/12/25; Editorial change: IAC Supplement 7/9/25]

**481—234.7(91D) Industrial homeworkers.**

**234.7(1) Definitions.**

"*Industrial homework*," as used in this rule, means the production by any person in or about a home, apartment, tenement, or room in a residential establishment of goods for an employer who suffers or permits production, regardless of the source (whether obtained from an employer or elsewhere) of the materials used by the homemaker in production.

"*Industrial homemaker*" or "*homemaker*," as used in this rule, means any employee employed or suffered or permitted to perform industrial homework for an employer.

**234.7(2) Items required.** Every employer shall maintain and preserve payroll or other records containing the following information and data with respect to every industrial homemaker employed:

- a. Name in full, and on the same record, the employee's identifying symbol or number if used in place of name on any time, work, or payroll records. This shall be the same as that used for social security purposes.
- b. House address, including ZIP code.
- c. Date of birth, if under 19.
- d. With respect to each lot of work:
  - (1) Piece rates paid,
  - (2) Hours worked on each lot of work turned in,
  - (3) Wages paid for each lot of work turned in, and
  - (4) Date of wage payment and pay period covered by payment.
- e. With respect to each week:
  - (1) Hours worked each week,
  - (2) Wages earned for each week at regular piece rates,
  - (3) Extra pay due each week for overtime worked, and
  - (4) Total wages earned each week.

SOURCE: 29 CFR 516.31.

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**481—234.8(91D) Employees in agriculture.** No records need to be maintained by an employer who did not use more than 500 days of agricultural labor in any quarter of the preceding calendar year unless it can be reasonably anticipated that more than 500 days of agricultural labor will be used in at least one calendar quarter of the current calendar year. The 500-day test includes the work of agricultural workers supplied by crew leaders, or farm labor contractors, if the farmer is an employer of the workers, or a joint employer of the workers with the crew leader or farm labor contractor. However, members of the employer's immediate family are not included. A "day" is any day during which an employee does agricultural work for one hour or more.

SOURCE: 29 CFR 516.33.

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**481—234.9(91D) Relationship to other recordkeeping and reporting requirements.** Nothing in this chapter shall excuse any party from complying with any recordkeeping or reporting requirement imposed by any other federal, state, or local law, ordinance, regulation or rule.

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