

Pay Statement Requirements: State and Territory Laws and Regulations



Current as of September 15, 2023.

A pay statement (also known as a pay stub, check stub or wage statement) provides pay information to employees and generally includes:

- the employer's name
- hours worked
- pay rates
- gross earnings
- taxes
- deductions
- net earnings, and
- paid time off information.

The laws requiring employers to include specific information on pay statements vary from state to state and may be different based on employee occupation or method of compensation. The penalties for non-compliance can be significant. It is, therefore, important to understand the requirements and recognize the differences.

As a starting point, we have developed the chart linked below covering state and territory laws and regulations governing pay statement requirements.

Pay Statement Requirements

[Download the latest chart detailing pay statement requirements for states and territories.](#)

Federal

No provision. The Fair Labor Standards Act (FLSA) does require that employers keep accurate records of hours worked and wages paid to employees. However, the FLSA does not require an employer to provide employees with pay statements.

Alaska

Citations	Alaska Administrative Code 8 515.160(h)
Required Information	<ul style="list-style-type: none">• Rate of pay• Gross wages• Net wages• Beginning and ending dates of the pay period• Federal income tax deductions• Federal Insurance Contribution Act deductions (social security and Medicare)• Alaska Employment Security Act contributions (employee SUI contribution)• Board and lodging costs• Advances• Straight time and overtime hours actually worked in the pay period• Other authorized deductions

Arizona

Citations	Arizona Revised Statutes §23-351(E), (F) Arizona Revised Statute §23-375
Required Information	<ul style="list-style-type: none">• Earnings• Withholdings
Paid Sick Leave Requirements	Arizona's paid sick leave provisions require employers to provide paid sick leave information on either the pay statement or as an attachment to it. The following information must be provided: <ul style="list-style-type: none">• the amount of earned paid sick time available to the employee• the amount of earned paid sick time taken by the employee to date in the year and• the amount of pay the employee has received as earned paid sick leave

California

Citations	Citations are in-line below.
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