

29 CFR 500.80 - Payroll records required.

Section Number: 500.80

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(a) Each farm labor contractor, agricultural employer and agricultural association which employs any migrant or seasonal agricultural worker shall make and keep the following records with respect to each worker including the name, permanent address, and Social Security number:

(1) The basis on which wages, are paid;

(2) The number of piecework units earned, if paid on a piecework basis;

(3) The number of hours worked;

(4) The total pay period earnings;

(5) The specific sums withheld and the purpose of each sum withheld; and

(6) The net pay.

(b) Each farm labor contractor, agricultural employer and agricultural association which employs any migrant or seasonal agricultural worker shall preserve all payroll records with respect to each such worker for a period of three years.

(c) When a farm labor contractor furnishes any migrant or seasonal agricultural worker, and the farm labor contractor is the employer, the farm labor contractor must furnish the agricultural employer, agricultural association or other farm labor contractor to whom the workers are furnished, a copy of all payroll records required under paragraph (a) of this section which the farm labor contractor has made regarding such worker for that place of employment. The person receiving

such records shall maintain them for a period of three years.

(d) In addition to making records of this payroll information, the farm labor contractor, agricultural employer and agricultural association shall provide each migrant or seasonal agricultural worker employed with an itemized written statement of this information at the time of payment for each pay period which must be no less often than every two weeks (or semi-monthly). Such statement shall also include the employer's name, address, and employer identification number assigned by the Internal Revenue Service. This responsibility does not require needless duplication such as would occur if each provided the worker with a written itemized statement for the same work.