

**LABOR CABINET**  
**Department of Workplace Standards**  
**(Amended at ARRS Committee)**

**803 KAR 1:068. Recordkeeping requirements.**

RELATES TO: KRS 337.275, 337.285

STATUTORY AUTHORITY: KRS 337.295, 337.320

NECESSITY, FUNCTION, AND CONFORMITY: KRS 337.320 requires employers to keep records of hours of work and wages paid to employees subject to the provisions of KRS Chapter 337 for at least one (1) year after date of entry and authorizes the commissioner determine what information is required. This administrative regulation establishes recordkeeping requirements for employers subject to KRS Chapter 337.

Section 1. Definition. "Workday" means any consecutive twenty-four (24) hours.

Section 2. Each employer shall keep the records required by this administrative regulation safe and accessible at the place or places of employment, or at one (1) or more established central recordkeeping offices where the records shall be maintained. If the records are maintained at a central recordkeeping office, other than in the place or places of employment, the records shall be made available within seventy-two (72) hours following notice from the commissioner or the commissioner's authorized representative.

Section 3. Each employer shall maintain and preserve payroll or other records containing the following information and data for employees subject to KRS Chapter 337:

- (1) 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;
- (2) Social Security number;
- (3) Home address, including zip code;
- (4) Date of birth, if under eighteen (18);
- (5) Gender and occupation in which employed;
- (6) Time of day and day of week on which the employee's workweek begins.
  - (a) Except as established in paragraph (b) of this subsection, if the employee is part of a work force or employed in or by an employer all of whose workers have a workweek beginning at the same time on the same day, a single notation of the time of the day and beginning day of the workweek for the whole work force shall suffice.
  - (b) If an employee or group of employees has a workweek beginning and ending at a different time, a separate notation shall be kept for that employee or group of employees;
- (7) Hours worked each workday and each workweek;
- (8) Regular rate of pay and total straight-time earnings or wages for all hours worked during the workweek;
- (9) Total overtime compensation for the workweek;
- (10) Total additions to or deductions from wages paid each pay period. Each employer making additions to or deductions from wages shall also maintain, in individual employee accounts, a record of the dates, amounts, and nature of the items that comprise the total addition and deductions; and
- (11) Total wages paid each pay period and date of payment.

Section 4. Employers who make retroactive payment of wages or compensation due under KRS 337.275 and 337.285 shall:

- (1) Prepare a report of each payment showing the amount of payment to each employee, the period covered by the payment, and the date of payment;

(2) File the original report, which shall evidence payment by the employer and receipt by the employee, with the commissioner or the commissioner's authorized representative within ten (10) days after payment is made;

(3) Deliver a copy of the report to the employee; and

(4) Preserve a copy of the report as part of the employee's records for at least one (1) year after date of entry.

(48 Ky.R. 2337, 2980; eff. 8-30-2022.)

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CONTACT PERSON: Duane Hammons, Labor Cabinet, Mayo-Underwood Building, 500 Mero Street, 3rd Floor, Frankfort, Kentucky 40601, phone (502) 564-1507, fax (502) 564-5484, email [Kenneth.hammons@ky.gov](mailto:Kenneth.hammons@ky.gov).