Alaska Department of Labor and Workforce Development
Labor Standards and Safety Division
Wage and Hour Administration

Recordkeeping Requirements for Alaska Employers

This fact sheet provides a summary of Alaska's recordkeeping statutes and regulations, **AS 23.05.080 Employer's Records; AS 23.10.100 Employer to Keep Records;** and **8 AAC 15.900 Recordkeeping.**

Highlights: The *Alaska Wage and Hour Act* sets minimum wage, overtime pay and recordkeeping standards for employment subject to its provisions. Unless exempt, covered employees must be paid at least the minimum wage and not less than one and one-half times their regular rates of pay for overtime hours worked.

Posting: Employers must display an official poster -- *Summary of the Alaska Wage and Hour Act* -- outlining the provisions of the Act, available at no cost from local offices of the Alaska Wage and Hour Administration, or by calling (907) 269-4900. This poster is also available electronically for downloading and printing at www.labor.state.ak.us/lss/forms/sum-wh-act.pdf.

What Records Are Required: Alaska employers are required to keep accurate records for all employees they hire. The Act requires no particular form for the records, but does require that the records include certain identifying information about the employee and data about the hours worked and the wages earned. The law requires this information to be accurate. The following basic records must be maintained by the employer for a period of at least three years:

1. Employee's full name and social security number
2. Employee's address, including zip code
3. Employee's occupation
4. Employee's birth date, if younger than 19
5. Employee's sex
6. Beginning and ending dates of the pay period
7. Total hours employee worked each day
8. Total hours employee worked each workweek
9. Basis on which employee's wages are paid (e.g., "$9 per hour", "$440 a week", "piecework")
10. Employee's regular rate of pay
11. **Total straight-time and overtime hours employee actually worked in the pay period**
12. Employee's total daily or weekly straight-time earnings
13. Employee's total overtime earnings for the workweek
14. All additions to or deductions from the employee's wages, to include federal income tax deductions, Federal Insurance Contribution Act (FICA) deductions, Alaska Employment Security Act (ESC) deductions, board and lodging costs (if applicable), advances on pay, and all other authorized deductions
15. Total gross and net wages paid each pay period
16. Date of payment for each pay period

How Long Records Should Be Retained: Each employer shall preserve for at least three years payroll records, collective bargaining agreements, sales and purchase records. Records on which wage computations are based should be retained for two years, i.e., timecards and piece work tickets, wage rate tables, work and time schedules, and records of additions to or deductions from wages. These records must be open for inspection by the Department's representatives, who may ask the employer to make extensions, computations, or transcriptions. The records may be kept at the place of employment, or in a central records office located within the State of Alaska. *The employer must maintain an accurate record of the beginning and ending times of employees' breaks lasting 20 minutes or longer for which the employees will not be compensated.*

What About Timekeeping: Employers may use any timekeeping method they choose. For example, they may use a time clock, have a timekeeper keep track of employee's work hours, or tell their workers to write their own times on the records. Any timekeeping plan is acceptable as long as it is complete and accurate.

The following is a sample timekeeping format employers may follow, but are not required to do so:

DAY	DATE	IN	OUT	TOTAL HOURS WORKED
Sunday	6/1/08	--------	--------	------
Monday	6/2/08	8:00am	12:02pm	
		1:00pm	5:03pm	8
Tuesday	6/3/08	7:57am	11:58am	
		1:00pm	5:00pm	8
Wednesday	6/4/08	8:02am	12:10pm	
		1:06pm	5:05pm	8
Thursday	6/5/08	--------	--------	--------
Friday	6/6/08	--------	--------	--------
Saturday	6/7/08	--------	--------	--------
Total Workweek Hours:				**24**

For more information contact the Wage and Hour office nearest you:

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Visit the Alaska Wage and Hour Administration website:
www.labor.state.ak.us/lss/whhome.htm

This publication provides general information and is not to be considered in the same light as official statements of position contained in the regulations.