



Pay Stub Requirements by State

States that do not require pay stubs

An employer in these states can provide pay stubs but is not required to.

Alabama
Arkansas
Florida
Georgia
Louisiana
Mississippi
Ohio
South Dakota
Tennessee

States that require pay stubs

The following states require employers to provide pay stubs, either in written, printed, or electronic format, as long as the employee has access to view it. Some states require that the employee be able to print electronic pay stubs.

Alaska	Missouri	Pennsylvania
Arizona	Montana	Rhode Island
Idaho	Nebraska	South Carolina
Illinois	Nevada	Utah
Indiana	New Hampshire	Virginia

Kansas	New Jersey	West Virginia
Kentucky	New York	Wisconsin
Maryland	North Dakota	Wyoming
Michigan	Oklahoma	

States that require printed/written pay stubs

The following states require employers to provide written or printed pay stubs. The majority allow employers to provide electronic pay stubs that can be printed (with access to a printer provided by their employer). Some states require employees to give consent to receive pay stubs electronically.

California	Maine	Texas
Colorado	Massachusetts	Vermont
Connecticut	New Mexico	Washington
Iowa	North Carolina	

Opt-out states

Delaware, Minnesota, and Oregon provide employees the right to opt-out of receiving electronic pay stubs in favor of paper pay stubs.

Opt-in states

Hawaii requires employers to obtain consent from employees before implementing an electronic paperless pay system. Employers must provide a written or printed pay stub with details of the employee's pay information unless the employee agrees to receive their pay stub electronically.

What's in a pay stub?

Whereas requirements vary per state, pay stubs typically include:

- Beginning and end dates of the pay period
- Total gross earnings (pay before deductions)
- Net pay (pay after deductions)
- Federal taxes withheld
- State taxes withheld
- Local taxes withheld
- Deductions, including Insurance, Medicare, Social Security
- Contributions, such as to a Retirement or Pension Plan
- Wage garnishments (such as child support)
- Total deductions
- Year-to-date payroll earnings
- Total number of hours worked for hourly workers and different types of hours worked, including regular, overtime, break time, double-time, etc.
- Pay rate

What should be included in payroll records?

The FLSA requires that employers keep accurate records of hours worked and wages paid. The following data should be kept on each employee:

- Employee's full name and social security number
- Address, including zip code
- Birth date, if younger than 19
- Sex and occupation
- Time and day of week when employee's workweek begins. Hours worked each day and total hours worked each workweek.
- Basis on which employee's wages are paid
- Regular hourly pay rate
- Total daily or weekly straight-time earnings
- Total overtime earnings for the workweek
- All additions to or deductions from the employee's wages
- Total wages paid each pay period

- Date of payment and the pay period covered by the payment