



New York State Department of Labor
David A. Paterson, Governor
M. Patricia Smith, Commissioner

August 11, 2008

[REDACTED]

Re: Request for Opinion
Wage Statements
Labor Law §195(3)
RO-08-0096

Dear [REDACTED]

I have been asked to respond to your letter of July 29, 2008 in which you ask whether an employer may be permitted to cease printing direct deposit wage statements and require employees to review wage statements online. You stated in your letter that all of your employees have access to the company intranet, that over 90 percent have computers and that the rest have access to computers via kiosks strategically placed at several of your locations. You further state that if any employee does not have access to a computer, you would continue to print their wage statements.

New York Labor Law §195(3) provides in pertinent part:

Every employer shall... furnish each employee with a statement with every payment of wages, listing gross wages, deductions and net wages, and upon the request of an employee furnish an explanation of how such wages were computed.

It has been the position of the Department of Labor that, generally, computer accessible employee wage statements are in compliance with Labor Law §195(3) provided the computers from which the employees access the statements are capable of printing such statements. Your letter only states that employees may "view" the statements online. Your letter also fails to indicate whether such computers have printing capabilities from which the employees may create a hard copy of their wage statements. Please be advised that unless employees have the ability to print these wage statements, your proposal would constitute a violation of Labor Law §195(3). Furthermore, in regard to the approximately ten percent of employees who only have access to computer kiosks, it is this Department's opinion that the "access" granted to such employees

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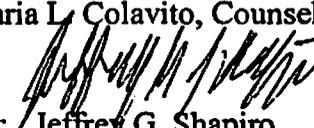
must permit them to view and print wage statements without undue delay or effort and on "company time."

Please take further note that Labor Law §191 requires full payment of wages and that §193 forbids any deductions from wages that are not for the benefit of the employee. Accordingly, employees may not be charged any fee, directly or indirectly, by any person, for the access to, or printing of, wage statements.

This opinion is based on the information provided in your letter of June 29, 2008. A different opinion might result if the circumstances outlined in your letter changed, if the facts provided were not accurate, or if any other relevant fact was not provided.

Very truly yours,

Maria L. Colavito, Counsel


By: Jeffrey G. Shapiro
Associate Attorney

cc: Carmine Ruberto