



A Guide to DOL Wage & Labor Audits

From Prepping to Passing



Oh no! You're being audited...

Embarking on a Department of Labor (DOL) wage and labor audit is an opportunity for businesses to showcase their adherence to best practices. This guide is your helpful companion, offering clear insights and actionable steps that position your organization for success. Whether you're fortifying your operations in anticipation or have recently been informed of an upcoming review, our comprehensive guide ensures you have the knowledge and confidence to smoothly journey through the DOL audit process.



About Us

Paper Trails was founded in 2004 to relieve small businesses' financial preparation headaches and to allow you to work smarter no matter your size. While human resource management and payroll can be stressful, we are here to help run your business and to give you the time to do what you want to do – work your business!

We are a local small business without an 800 number that consists of a team of fun and local experts purveying convenient, high tech, compliant services.



Audit Checklist

Below is an overview of the topics that DOL auditors will explore during a wage and labor audit. Use this checklist as a reference to see if your business falls in line with all wage and employment obligations from both the federal and state perspective.

Is My Business in Compliance?

Topic	Yes	No	Notes
FLSA Policy			
Recordkeeping Requirements			
Employee Classifications			
Job Descriptions			
Minimum Wage			
Payroll Deductions			
Child Labor Laws			
Overtime Rules			
Tipped Employees			
FMLA Policy			
Labor Law Posters Displayed?			



What is the Fair Labor Standards Act?

The Fair Labor Standards Act (FLSA), enacted in 1938, is a federal law in the United States that establishes minimum wage, overtime pay eligibility, recordkeeping, and child labor standards affecting full-time and part-time workers in the private sector and in federal, state, and local governments. The FLSA aims to protect workers against unfair wage practices and to ensure that they are compensated appropriately for the hours they work, especially beyond the standard 40-hour workweek.

Importance

For employers, understanding and complying with the FLSA is crucial. Non-compliance can result in significant legal penalties, back wages, and damages. Moreover, the FLSA sets the baseline for wage practices, helping employers maintain competitive compensation packages and fostering fair employment conditions. By adhering to the FLSA's provisions, employers not only avoid potential legal pitfalls but also promote a more transparent, equitable, and motivated workplace.



Who is Covered?

The Fair Labor Standards Act (FLSA) covers a broad swath of the U.S. workforce, but its reach is defined by two primary categories: "enterprise coverage" and "individual coverage."

Enterprise Coverage

Businesses or organizations that meet certain revenue thresholds or are involved in specific types of work are covered as a whole.

- * Business Volume: Any enterprise with an annual gross volume of sales or business done of \$500,000 or more.
- * Public Agencies: All public agencies at local, state, or federal levels are covered.
- * Non-Profit Organizations: Some not-for-profit organizations may be covered depending on the nature of their activities.

Individual Coverage

Even when there is no enterprise coverage, employees are protected by the FLSA if their work regularly involves them in commerce between States ("interstate commerce"). The FLSA covers individual workers who are "engaged in commerce or in the production of goods for commerce."

Examples of employees who are involved in interstate commerce include those who: produce goods (such as a worker assembling components in a factory or a secretary typing letters in an office) that will be sent out of state, regularly make telephone calls to persons located in other States, handle records of interstate transactions, travel to other States on their jobs, and do janitorial work in buildings where goods are produced for shipment outside the State.

Also, domestic service workers (such as housekeepers, full-time babysitters, and cooks) are normally covered by the law.





Recordkeeping Requirements

Every covered employer must keep certain records for each non-exempt worker. The following is a listing of the basic records that an employer must maintain. A DOL auditor will be looking for this information during their investigation.

Required Information

- ✓ Employee's full name and social security number
- ✓ Full address including zip code
- ✓ Birthdate
- ✓ Occupation
- ✓ Time and day of week when employee's workweek begins
- ✓ Hours worked each day
- ✓ Total hours worked each workweek

- ✓ Basis on which wages are paid (e.g., "per hour", "per week", "piecework")
- ✓ 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

How Long to Should I Keep this Info?

- + 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., time cards and piece work tickets, wage rate tables, work and time schedules, and records of additions to or deductions from wages.



Employee Classifications

During a DOL audit, one of the primary focal points for auditors is the correct classification of employees. The distinction between exempt and non-exempt employees, as well as independent contractors versus employees, is critical under the Fair Labor Standards Act (FLSA). Misclassification can lead to significant wage and hour violations, including unpaid overtime and missed benefits. Ensuring the appropriate classification of all staff members is not only a compliance requisite but also a testament to an organization's commitment to fair employment practices. As such, it's often the first item auditors will scrutinize, understanding its foundational importance in wage and labor matters.

Exempt vs Non-Exempt

Exempt and non-exempt employees are subject to different pay requirements. Exempt employees are exempt from receiving any overtime pay. Non-exempt employees must receive overtime pay for any hours worked over 40 in any given 7 day period. Additional differences between the two include:

Types of Employees	
Exempt	Non-Exempt
Paid a salary rate	Paid a hourly rate
Must be paid at least minimum salary threshold	Must be paid at least minimum hourly rate
Must work certain jobs and perform certain duties	Can work any job
Maine 2024 salary threshold = \$816.35/week	Maine 2024 hourly minimum = \$14.15/hour

Exempt Employees

The ability to pay an employee a salary, specifically a salary that is exempt from overtime pay, falls under the Fair Labor Standards Act (FLSA) in the U.S. Here are some of the primary exemptions, where employees can be classified as salaried and exempt:



Executive Exemption

- Primary duty is managing the enterprise or a customarily recognized department or subdivision.
- Customarily and regularly directs the work of two or more other employees.
- Has the authority to hire or fire other employees or whose suggestions and recommendations carry weight.

Administrative Exemption

- Primary duty involves office or non-manual work directly related to the management or general business operations.
- Uses discretion and independent judgment on significant matters.

Professional Exemption

- Primary duty requires advanced knowledge in a field of science or learning, typically obtained through a prolonged course of specialized instruction.
- This category includes both learned professionals (like lawyers, doctors, architects) and creative professionals (like musicians, writers, actors).



W-2 vs 1099 Employees

W-2 Employees

- + Employed in a traditional employer-employee relationship.
- + Receives hourly or salary pay from the employer.
- + Employers withhold taxes and contribute to Social Security and Medicare.
- + Receive benefits like health insurance and are covered by worker protection laws.
- + Employers dictate work hours and task performance.

1099 Independent Contractors

- + An individual or entity contracted to perform work for—or provide services to—another entity as a non-employee.
- + Instead of receiving wages or salary from an employer, they earn income based on the terms set forth in their contract or agreement.
- + Contractors pay their own taxes and self-employment contributions.
- + Usually don't receive traditional employment benefits and lack certain worker protections.
- + Clients focus on the work's end result, not how it's done.

Job Descriptions

Job descriptions play a pivotal role during a DOL audit. They offer a clear framework and justification for employee classifications, roles, and compensation. Having accurate and comprehensive job descriptions not only substantiates an organization's compliance with wage and labor standards but also demonstrates due diligence in ensuring that employees are properly informed of their duties and expectations.

In the absence of clear job descriptions, organizations may face challenges in justifying employment decisions, potentially leading to legal vulnerabilities.

Hours Worked

Next, ensuring that employees clock in and are paid for all hours worked is paramount. Accurate timekeeping reinforces compliance with labor laws, prevents potential wage and hour violations, and showcases the employer's commitment to fair employment practices. Proper documentation and compensation practices protect both the business and its' employees.

Time records must be kept on file for a [minimum of 2 years](#). Using a timekeeping software to help track time and keep historical data is a great way to navigate potential challenges.



Minimum Wage

Nonexempt employees are entitled to receive at least the federal or state-mandated minimum wage, whichever is higher. Employers must ensure these workers are compensated appropriately for every hour they work, without exceptions. Regularly reviewing wage policies and keeping updated with current minimum wage laws are crucial steps for businesses to remain compliant and promote fair workplace practices.

Federal Minimum Wage = \$7.25/hour

2024 Maine Minimum Wage = \$14.15/hour

Tipped Minimum Wage

Tipped minimum wage refers to a reduced hourly wage that employers can pay employees who earn tips, with the expectation that the tips will make up the difference to the standard minimum wage. In many places, if an employee's tips plus the tipped minimum wage don't equate to the regular minimum wage, the employer is obligated to make up the difference.

2024 Maine Tipped Minimum Wage = \$7.08/hour



FICA Tip Credit

The federal tip credit allows employers that have tipped workers to pay a much lower percent of minimum wage in direct wages to its' tipped employees. Under the federal tip credit, employers are also allowed a credit against the tips earned by the employee to make up the balance of minimum wage.

The credit may only be taken when tipped employees perform labor that is part of their tipped occupation or doing tasks that “directly support” tip-producing work. Simply, employees MUST be doing service or tipped related work for an employer to use the credit.

Mandatory Deductions

When preparing for a DOL audit, ensure all mandatory and optional payroll deductions are accompanied by proper documentation, clear communication, and employee agreements. Regularly review your practices to ensure they align with the Fair Labor Standards Act (FLSA) and state laws, which may have additional requirements or stipulations. If in doubt, consult with legal counsel specializing in labor laws to ensure full compliance.

* Uniforms

If you require employees to wear a uniform, the cost of the uniform or related deductions cannot drop the employee's effective pay below minimum wage, nor cut into their overtime compensation.

If the uniform is considered to be of a type suitable for normal wear outside of work (like a plain white shirt), you might not be required to bear the cost. However, specialized attire or logos specific to your business should typically be provided at no net cost to the employee.

* Benefits

While employers often deduct employee portions of benefits like health insurance, retirement contributions, or other fringe benefits from paychecks, these deductions must be clearly outlined, agreed upon, and voluntary. Make sure you have clear documentation showing the employee's consent for these deductions.

* Rent

If you're providing lodging to your employees, any deductions made for rent must be voluntary, reasonable, and clearly documented. The deduction cannot reduce the employee's effective wage below minimum wage. Ensure you have a clear agreement with your employee regarding this, ideally in writing.

What is Piecework?

Piece work compensation is a method where employees are paid based on the number of items they produce or tasks they complete, rather than by the hour. It's essential to ensure that the earnings from piece work at least equate to the federal or state minimum wage for the actual hours worked.

Example

Suppose an employee assembles toys for \$1.00 per toy.

If in an 8-hour day, they assemble 100 toys, their earnings would be: $100 \text{ toys} \times \$1.00/\text{toy} = \$100$ for the day.

However, for that 8-hour day, when you break it down, this means they've earned \$12.50 per hour ($\$100 \div 8 \text{ hours}$). If the applicable minimum wage in Maine is \$14.15 per hour, the employer must make up the \$1.65 per hour difference to ensure compliance with labor laws.

Furthermore, if a non-exempt employee working on piece work exceeds 40 hours in a workweek, they are still entitled to overtime. The calculation for this can be more complex, as it involves determining the regular rate of pay based on piece earnings and then paying 1.5 times that rate for hours beyond 40 in a week.

It's crucial to keep accurate records of hours worked and pieces completed to ensure compliance during a DOL audit.





Child Labor Laws

Child labor laws are designed to ensure the safety and well-being of minors in the workplace, restricting the types of jobs they can perform and the hours they can work. As a small business employer, adherence to these guidelines is not only a legal mandate but reflects your commitment to ethical employment practices. Non-compliance during a DOL wage and labor audit can lead to significant penalties and damage to your business reputation. Ensuring that you're not employing minors in prohibited roles or during restricted hours safeguards their rights and your business's standing in the eyes of the law and community.

Maine Child Labor Laws

Each state has their own set of labor laws for business to adhere to. In Maine, there are different guidelines for employees of specific ages. Below are some of the common rules that auditors will look for, but you can find the [complete guidelines at maine.gov](https://www.maine.gov).

- ✓ Minors under 16 years old must obtain a work permit before beginning a job.
- ✓ Minors under 16 years old can only work until 7pm during the school year or 9pm during summer break.
- ✓ Those under 16 can never work more than 8 hours in a day, 40 hours in a week or more than 6 days in a row regardless of time of year.
- ✓ 16 & 17 year olds cannot work past 10:15pm on a school night or 12am on a non-school night.
- ✓ Those 16 & 17 can never work more than 10 hours a day, 50 hours in a week or more than 6 days in a row regardless of time of year.

Overtime

DOL auditors primarily examine whether overtime (OT) is being accurately calculated and paid according to the Fair Labor Standards Act (FLSA) guidelines. They look for:

- 1 Proper payment of at least one and a half times the regular rate of pay for hours worked beyond 40 in a workweek.
- 2 Accurate tracking and recording of all hours worked by non-exempt employees.
- 3 Consistency in identifying and paying all eligible employees their owed overtime.

What is Blended Overtime?



Blended overtime refers to the compensation an employee, engaged in multiple roles with distinct pay rates, receives for working more than 40 hours within a 7-day period. Like standard overtime, blended overtime is mandated by federal regulations and is overseen by the Department of Labor.

This is extremely common in the hospitality industry as often times employees work multiple positions within the business. For example, a bartender may also work on a private event where the hourly rate of pay is different than the rate of pay when bartending.

Blended OT Example

Calculating blended overtime is more intricate compared to traditional overtime. Here's how it works:

Consider an employee with the following pay rates and hours worked:

- 32 hours at \$35.25/hour (Regular)
- 8 hours at \$36.00/hour (2nd Shift)
- 6 overtime hours at \$35.25/hour (Regular)
- Commission of \$500

1 First, we must calculate straight time:

	Hours Worked	Rate of Pay	Total Pay
Regular Hours	32	\$35.25/hour	\$1128.00
2nd shift	8	\$36.00/hour	\$288.00
Overtime	6	\$35.25/hour	\$211.50**
Commission		\$500.00	\$500.00
Total Straight Time	46		\$2127.50

2 Next, calculate the overtime premium at half-time, since the straight time is already calculated in the previous table:

Total Regular Pay	Total Hours	Calculation
\$2127.50	46	$\$2127.50 \text{ straight time} / 46 \text{ hours} = 46.25 \text{ blended hourly rate}$
		$\$46.25 \times 0.5 = \$23.125 \text{ overtime premium rate}$
	6 OT	$6 \text{ overtime hours} \times \$23.125 \text{ overtime premium rate} = \138.75^{**}
Total Pay		$\$2127.50 \text{ straight time} + \$138.75 \text{ overtime premium} = \$2266.25 \text{ gross pay}$

Total Overtime Paid = \$211.50 straight time + \$138.75 overtime premium rate = \$350.25

What is Tipped Overtime?

Yes, even tipped employees must be paid overtime for any hours worked over 40 in any given 7 day period. The federal tip credit may also be used when tipped employees enter overtime.

Let's take a look at an example:

- + Maine 2024 Minimum Wage = \$14.15 per hour
- + Tipped Wage = \$7.08 per hour
- + Overtime wage: $\$14.15 \times 1.5 = \21.38
- + Less Tip Credit (minimum wage - tipped wage) = \$7.07
- + $\$21.38 - \$7.07 = \$14.31$ per overtime hour for tipped employees.

Blended Overtime for Tipped Employees

Yup - you guessed right. Employers must follow the blended overtime formula for tipped employees as well.

For tipped employees, such as those in the restaurant industry, the calculation gets more complex due to the FICA tip credit and minimum wage considerations. For employees who are paid using the tip credit, the minimum wage must be used to calculate their straight time and blended rate. Then, the gross pay is calculated using the original rate of pay for the work they are doing.

Compulsory payments in this industry most often include service charges (think 20% gratuity on a check). Tips (either cash or credit card) paid to employees **ARE NOT** compulsory and are not included as part of the employees' "regular rate of pay" when calculating blended overtime.



Blended OT Example for Tipped Employees

Let's examine another scenario for calculating blended overtime for a tipped employee:

- 31 hours on the bar at \$10.00 per hour
- 6 overtime hours on the bar at \$10.00 per hour
- 9 hours working a private event at \$6.90 per hour
- Received \$900 in service charges.

1 First, we must calculate straight time:

	Hours Worked	Rate of Pay	Minimum Wage for Blended Calculation	Straight Time Wages
Bar Hours	31	\$10.00/hour	\$13.80/hour	31 hours x \$13.80/hour = \$427.80
Bar Overtime Hours	6	\$10.00/hour	\$13.80/hour	6 hours x \$13.80/hour = \$82.80
Event Hours	9	\$6.90/hour	\$13.80/hour	9 hours x \$13.80/hour = \$124.20
Service Charge				\$900.00
Totals	46			\$1534.80

2 Next, calculate the overtime premium at half-time. With tipped employees, we use the minimum wage to determine the straight time and overtime premium, but then convert back to the original hourly rate to calculate gross pay.

Total Hours	Calculation	Amount to be Paid to Employee in Check
46	\$1534.80 straight time / 46 hours = \$33.37 blended hourly rate	
	\$33.37 blended rate x 0.5 = \$16.68 overtime premium rate	
31 Bar	31 Bar Hours x \$10.00 per hour	\$310.00
9 Event	9 Event Hours x \$6.90 per hour	\$62.10
6 Bar OT	6 overtime hours x \$16.68 overtime premium rate + 6 hours x \$10.00 per hour regular rate = Fully loaded overtime rate \$26.68	\$160.08
	Service Charges to be paid	\$900.00
	Total Gross Pay to Employee:	\$1432.18

Other Overtime Considerations

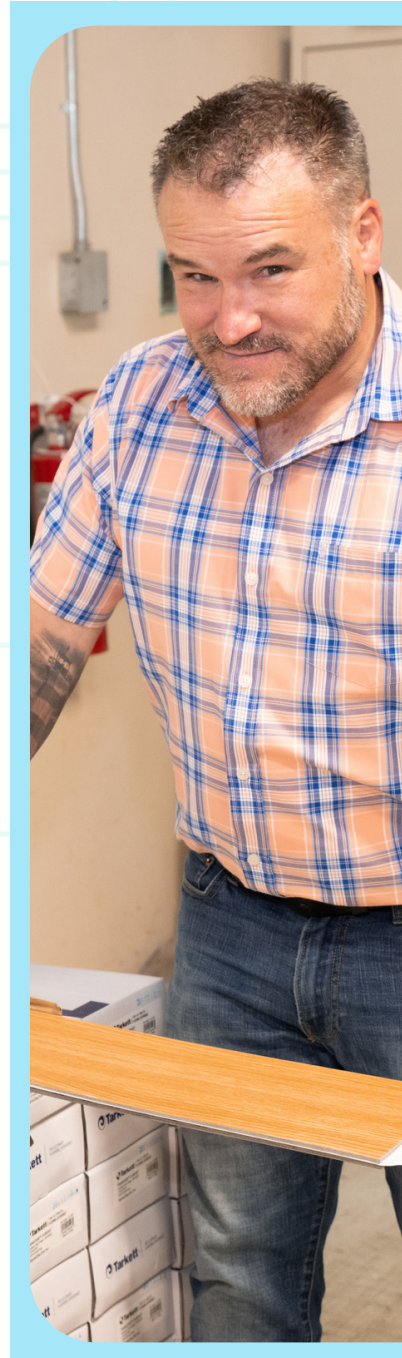
There are a few other considerations when it comes to properly paying your employees overtime pay.

Blended OT for Bi-Weekly Payrolls

It's crucial to adapt the blended overtime calculation for bi-weekly payrolls. This involves breaking the pay period into weeks and treating them independently, while ensuring proper compensation for overtime hours. State and local laws may vary, so be sure to verify your local overtime rules when calculating your overtime period.

Overtime for Common Ownership

Businesses with common ownership are often considered as a single employer for the purposes of overtime calculations. Employees working at multiple locations or businesses under common ownership must have their total hours combined for the purpose of determining overtime. If the combined hours worked at all businesses exceed 40 in a week, the employee is entitled to overtime pay at a rate of at least one and a half times their regular rate of pay for the hours worked beyond 40.





Managing Tips

DOL auditors will closely examine how employers manage tips to ensure compliance with the Fair Labor Standards Act (FLSA). They will assess whether employers are properly allocating and distributing tips, not taking more than the allowable tip credit, and not using tips for any purpose other than as a credit against its minimum wage obligation to the employee or in a valid tip pooling arrangement. Ensuring proper management of tips protects employees' rights to their full earnings and helps employers avoid legal issues and penalties.



Tip Pooling

Recently, Maine has made some updates to their tip pooling laws. Maine will now allow non-tipped employees to participate in tip pools when all the participating employees are being paid the minimum hourly wage and the employer does not use the FICA tip credit. Previously, only service (tipped) employees were allowed to participate in the tip pool. Employers can still choose to allow only tipped employees to participate in tip pools and use the FICA tip credit in that instance. So the two scenarios are:

- + All employees participate in the tip pool and everyone must be paid at least full minimum wage (\$14.15 for 2024), or
- + Tipped employees participate in the pool and can be paid at least the tipped minimum wage (\$7.08 in 2024).

Managers in Tip Pools?

Employers, managers, and supervisors [are not eligible](#) to participate in tip pooling. Further, they cannot retain any portion of tips that other employees have earned. Employers, managers, and supervisors are allowed to contribute tips to the tip pool.

Employers, managers, and supervisors are only allowed to retain the tips that they “solely and directly” earned by performing tipped related work. According to the DOL, a manager or supervisor is considered anyone:

- + whose primary duty is the management of the entire enterprise, a subdivision, or a department.
- + who regularly directs the work of at least two other employees.
- + who has the right to hire or fire other employees.

Non-Tipped Work

The FICA tip credit may only be taken when tipped employees perform labor that is part of their tipped occupation or doing tasks that “directly support” tip-producing work. Simply, employees [MUST be doing service or tipped related work](#) for an employer to use the credit.

For Example:

A server waiting on a table is considered tipped related work as it directly produces tips for that employee. Tasks such as rolling silverware, portioning condiments, cleaning, waiting for customers to arrive are not considered tipped related work. Employees must receive the full minimum wage during these times.

The second part of the rule states that employees that are doing work that “directly supports” tip-producing work for a substantial amount of time must be paid at full minimum wage. A substantial amount of time is considered 20% or more of an employees total hours worked in a week or work that exceeds 30 consecutive minutes. If an employee falls into this category, they must be paid for that work at the full wage.

FMLA

The Family and Medical Leave Act (FMLA) is a U.S. federal law that provides eligible employees with up to 12 weeks of unpaid, job-protected leave per year for certain family or medical reasons. Eligibility requires having worked for the employer for at least 1,250 hours over the past 12 months and for a company with 50 or more employees within 75 miles. FMLA leave can be taken for reasons such as the birth or adoption of a child, to care for an immediate family member with a serious health condition, or because of a serious health condition that makes the employee unable to work.



You must have an FMLA policy in place if you have 50 or more employees - including common ownership.



FMLA During DOL Audits

DOL auditors will scrutinize a company's FMLA process to ensure compliance with the Act's requirements. They will assess the following things:

- ✓ Whether the employer properly notifies employees of their FMLA rights.
- ✓ If the employer accurately determines employee eligibility for FMLA leave.
- ✓ Whether the employer maintains accurate records of FMLA leaves taken.
- ✓ Ensure employers do not interfere with, restrain, or deny the exercise of any rights provided under the FMLA.
- ✓ Confirm employers are not discriminating against individuals for opposing any practice made unlawful by the FMLA.

Top Tips for Surviving a Department of Labor Audit

Navigating a wage and labor audit from the Department of Labor can be challenging and seem daunting, but the following tips can guide employers and HR managers toward a smoother experience.



Be Prepared

Maintain organized, accurate, and easily accessible payroll records, timecards, job descriptions, and any other pertinent documentation.

Consult Legal Counsel

Engage an attorney familiar with labor laws to guide you through the process and provide insights on compliance.

Understand Exemptions

Ensure you're clear on which employees are exempt vs. non-exempt to avoid misclassification issues.

Review Overtime Practices

Ensure all overtime payments adhere to federal and state regulations, including blended overtime, particularly for non-exempt employees.

Stay Current on Minimum Wage

Make sure you're paying at least the federal or state (whichever is higher) minimum wage.

Understand Deductions

Only make permissible deductions from wages. Understand rules around uniforms, breakages, meals, and other common areas of confusion.

Manage Tips Properly

If you have tipped employees, ensure tips are allocated and distributed correctly and that you're compliant with tip credit provisions. Be sure tip pooling arrangements follow state guidelines.

FMLA Compliance

Confirm that your policies and practices align with the Family and Medical Leave Act, especially if you have 50 or more employees.

Cooperate Fully

When auditors arrive, be transparent, helpful, and prompt in providing any requested information.

Post-Audit Action

If discrepancies are found, address them immediately. Use the experience as an opportunity to refine internal processes to prevent future issues.

Being proactive, knowledgeable, kind and transparent are keys to successfully navigating a DOL wage and labor audit.



What happens if you're found liable for back wages?

After the audit is complete, you will be notified of the findings. If a DOL auditor determines that you owe back wages, the agency will instruct you to compensate the affected employees.

In some cases, the DOL may require you to take further actions than just compensating the employee, such as changing your payroll practices to prevent future violations. It's crucial to address any back wage issues promptly and thoroughly to minimize the impact on your business and to remain in good standing with the DOL.

What might you have to pay?



Gross Amount Back Wages: covers the difference between what the employees were paid and what they should have been paid according to applicable labor laws.



Gross Amount Liquidated Damages: Under the FLSA, liquidated damages are typically calculated as an amount equal to the gross amount back wages, essentially doubling the financial penalty.



Civil Penalties: Any defaulted balance shall be subject to the assessment of interest and penalty interest at rates determined by the U.S. Treasury.



Other Back Pay Instructions

Once you have agreed to pay back wages to employees, there are specific instructions on making such payment and providing required proof of such payment to the Wage and Hour Division.

- ✓ Employers must issue the back payments by the agreed upon date(s) to the employees.
- ✓ Submit final proof of payment to the Wage and Hour Division by the agreed upon date(s). Approved proof of payments include:
 - 1) Fully completed Form WH-58
 - 2) Copy of front and back of canceled check
 - 3) Bank statement or other electronic bank record
 - 4) Other evidence as approved by the Wage and Hour Division
- ✓ Report the amount paid as back wages, as well as all deductions (income tax, FICA taxes, etc) withheld from such payments to the employee Form W-2.
- ✓ Employers are prohibited from retaliating against any employee for accepting payment or wages they are owed or from requiring any employee to return or decline payment of wages owed to them.
- ✓ Employers are prohibited from retaliating against any person who files a complaint with the WHD or cooperates with a Wage and Hour investigation.

Every audit can lead to unique demands for the employer. Always adhere to the guidelines provided by your assigned DOL auditor to guarantee you meet their specific requirements.

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