

Hospitality Payroll Accounting

The Fair Labor Standards Act (FLSA)

- ▶ The Fair Labor Standards Act (FLSA) is a federal law which 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.
- ▶ Computing Time Worked:

An employee must be paid for any work that is for benefit of the employee including productive work or any activity controlled or required by the employer for the employer's benefit. The FALSA requires that employees be paid for all time worked, including fractions of an hour.

Recording Time Worked

- ▶ The FLSA requires that an employer maintain records of the time worked by hourly-paid employees. Timesheets or time cards are used to satisfy this time-keeping requirement.

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JL Elias



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