

## Paying Wages and Keeping Records

Employers and employees need to keep accurate records of the hours worked and the amount paid for those hours. Employers must pay employees for all hours they work and explain how the pay was calculated. Employment Standards requires employers to keep pay records for three years.

### Who must keep records?

Employers must keep records of their employees, the hours they work, and the wages paid. It is strongly suggested employees also keep records of the hours they work and what they have been paid.

### What records are employers required to maintain?

Employers must keep records for all employees that show:

- Name, address, date of birth, and occupation
- The date the employment started
- The regular wage and overtime wage at the start of employment and whenever the wage rate changes
- The regular and overtime hours of work, recorded separately and daily
- Date wages are paid and the amount paid on each date
- Deductions from wages, and the reason for each deduction
- If applicable, overtime that is banked with the written agreement of the employee and employer and the dates the employee takes the banked time off with pay
- The dates on which general holidays are taken
- The employee's hours of work on a general holiday and the wages paid
- Start and end dates of annual vacations, the period of employment in which the vacation is earned, and the date and amount of vacation wages paid
- The amount of any outstanding vacation wages when the employment ends and the date this is paid to the employee
- Copies of documents on maternity leave, parental leave, compassionate care leave or other leaves, including dates and number of days taken as leave
- Dates of termination of the employment
- Copies of work schedules

If an employee is paid a monthly or annual salary, it can be divided into an hourly wage for record keeping purposes. Regular hours of work are not required to be recorded if they do not vary on a daily basis, but any overtime or other changes should be recorded.

## **How often must employers update records?**

Employers must ensure their records are accurate and current. Some items, such as hours of work, need daily updates. Others, such as employee addresses, should be updated when there are changes.

## **How long must employers keep records?**

Employers must keep records for at least three years after records are made. Records showing addresses, dates of birth, and wage changes are kept for three years after the termination of employment. It is important to note that other agencies, such as the Canada Revenue Agency, may require employers to keep different types of records, for different lengths of time.

## **When must employees be paid?**

Employees must be paid at least twice a month, within 10 working days of the end of a pay period. If the employment is terminated, employees must be paid within 10 working days from the date of termination.

## **How long can a pay period be?**

A pay period cannot be longer than 16 days because employees must be paid at least twice a month.

## **Can employees have monthly or annual salaries?**

Employees who are on a monthly or annual salary must have the salary divided to ensure they are being paid at least twice a month.

## **Can employers pay their employees different wages?**

Employers must pay at least minimum wage, but they are free to offer raises and negotiate different wages for employees. Employers cannot, however, discriminate between male and female employees; paying men on a different wage scale from women for work that is the same, or substantially the same, would not be in compliance with *The Employment Standards Code*.

## Do employers need to provide pay statements when they pay wages?

Employers must give employees written pay statements when they are paid, unless the wage payments will be the same over a period of time and the employer provides a statement showing wages to be paid, wage rate, deductions, and net amount on each of the dates. Pay statements are sometimes referred to as pay stubs.

## Can employers provide an electronic pay statement?

Yes. *The Employment Standards Code* requires the employer to provide a written statement, which may include an electronic pay statement.

## What must a pay statement show?

Pay statements must show:

- The regular wage and the number of regular hours worked in the pay period
- The overtime wage and any overtime hours worked in the pay period
- All deductions from wages, with a date and reason for each deduction
- The total amount of wages paid to the employee

## For more information contact Employment Standards:

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This is a general overview and the information used is subject to change. For detailed information, please refer to current legislation including *The Employment Standards Code*, *The Construction Industry Wages Act*, *The Worker Recruitment and Protection Act*, or contact Employment Standards.

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Date Published: January 14, 2019

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