

## CHAPTER VII

### DUTY TO PROVIDE INFORMATION ON WAGES

**414.** As already noted in the introduction to this survey, the provision of information is one of the five main objects around which the instruments under consideration are articulated. The Convention contains substantive rules designed to ensure that workers enter and pursue employment in full awareness of the wage conditions applicable to them. Article 14 calls for effective measures to be taken, where necessary, to inform workers of the conditions and particulars of their wages, while Article 15(d) requires the maintenance of adequate wage records in all appropriate cases. In addition, Paragraphs 6 and 7 of the Recommendation specify the details of the wage conditions which should be brought to the knowledge of the workers, such as the rates of wages payable, the method of calculation and the pay intervals, as well as the details concerning the calculation of their earnings in respect of each pay period.

#### **1. Notification of wage conditions to workers before entering employment**

**415.** Under the terms of Article 14(a) of the Convention, effective measures must be taken, where necessary, to ensure that workers are informed in an appropriate and easily understandable manner before they enter employment and when any changes take place, of the conditions in respect of wages under which they are employed. This provision is supplemented by Paragraph 6 of the Recommendation, which enumerates the details of the wage conditions to be brought to the knowledge of the workers and which should include, wherever appropriate, particulars concerning: (a) the rates of wages payable; (b) the method of calculation; (c) the periodicity of wage payments; (d) the place of payment; and (e) the conditions under which deductions may be made.<sup>1</sup>

<sup>1</sup> The text originally proposed by the Office required “all practicable measures to be taken to ensure that workers are informed, in a manner approved by the competent authority, of the conditions in respect of wages under which they are employed”. This provision was modified at the first Conference discussion to make it clear that workers should be informed of their wage conditions at the time of their engagement, and thereafter when changes occurred, and that this information should be given to them in an easily understandable manner. Another amendment was

**416.** In this regard, the Committee considers that two points call for some initial comments. First, the expression “before they enter employment” may require some clarification since, if taken literally, it would appear to require that in all cases wage particulars be communicated to the worker concerned before the employment relationship is established. As the preparatory work reveals, this expression was used to make it clear that workers should be informed of their wage conditions “at the time of their engagement”, but not necessarily before the beginning of the period of employment.<sup>2</sup> Bearing in mind that the intention of the drafters of the Convention was to ensure that workers receive essential information in respect of their wages at the time of their engagement, it would appear that the information in question might be given before or upon the commencement of employment. Although in some countries, as explained below, notification of wage conditions to workers is expressly required before the formal conclusion of an employment contract or before the performance of the contract is commenced, the requirement of information set out in Article 14(a) of the Convention might not apply strictly to the period prior to the establishment of the employment relationship, but could also cover a fairly short period of time after the commencement of employment.

**417.** The second point relates to the nature of the obligations for ratifying States arising out of this Article of the Convention. In this regard, it should be noted that the words “where necessary” were inserted at the beginning of Article 14 before the second Conference discussion on the grounds that action would otherwise appear to be required by the competent authority even where the substantive requirements were observed in practice.<sup>3</sup> As finally worded, therefore, Article 14 is clearly a permissive provision, leaving it to the competent authorities to determine whether existing measures are effective and whether any further measures are necessary.

### **1.1. Wage particulars to be specified in employment contracts**

**418.** National laws contain a wealth of provisions concerning the requirement to inform workers of the wage conditions under which they are employed. In some cases, express provision is made for such details to be provided before the signature of a contract of employment, or before newly recruited workers take up their duties. For instance, in the *Czech Republic*<sup>4</sup> and

also accepted for the replacement of the opening words “all practicable” by the word “effective”; see ILC, 31st Session, 1948, *Record of Proceedings*, p. 463.

<sup>2</sup> See ILC, 32nd Session, 1949, Report VII(1), p. 12.

<sup>3</sup> See ILC, 32nd Session, 1949, Report VII(2), p. 20.

<sup>4</sup> (1), s. 28; (2), s. 18(2). Similarly, in Croatia (1), s. 5(2), before employees commence work, employers are bound to help them familiarize themselves with the employment rules and

*Slovakia*,<sup>5</sup> prior to entering into an employment contract, employers are obliged to acquaint employees with the rights they will acquire and the obligations they will assume under the employment contract and with the working and wage conditions under which they are to perform their work. Moreover, employers are bound to notify employees in advance of any changes in the mode of remuneration, the wage level, or the conditions under which they are granted. In *Zambia*,<sup>6</sup> an employer must, before an employee commences employment or when changes in the nature of such employment take place, cause to be explained to such employee the rate of wages and conditions relating to such payment, while in the *Democratic Republic of the Congo*,<sup>7</sup> the employer is bound to give to the worker a copy of the draft contract and the essential documents to which it refers at least two working days before the signing of the contract. In *Malaysia*,<sup>8</sup> every employer must furnish to every employee on or before the date of the commencement of employment, and subsequently upon any change in the terms and conditions of employment affecting their wages, a certified copy of the particulars recorded in their register concerning the terms and conditions of employment, including wage rates, other allowances, rates for overtime work and other benefits. Similarly, in *Sri Lanka*,<sup>9</sup> every employer must furnish employees on the date of their employment detailed particulars relating to the conditions of employment, including information on basic remuneration, the scale of remuneration, pay intervals and any allowances. All such particulars must be given in writing in the language with which the employee is fully conversant, and the employee must acknowledge receipt on a duplicate to be retained by the employer.

**419.** In the large majority of cases, national laws and regulations require details concerning remuneration to be included in individual agreements or contracts of employment. In *Malta*,<sup>10</sup> when a contract of service is in writing it must contain, among others, such particulars as the normal and overtime wage

regulations and to inform them of the organization of work and safety measures. In *Slovenia* (1), s. 26(7), before concluding an employment contract, the employer must inform the candidate of the work, the working conditions and workers' and employers' rights and obligations related to the work for which the employment contract is to be concluded.

<sup>5</sup> (1), ss. 41(1), 54.

<sup>6</sup> (1), ss. 24(f), (g), 30(f), (g), 51.

<sup>7</sup> (1), s. 35; (3), s. 2(2).

<sup>8</sup> (3), s. 8(1). Similarly, in *Guyana* (1), s. 17(1), when employers offer any work to employees, they must inform them, either at the time of the offer or as soon thereafter on the same day as may be practicable, whether they are to be paid for their services by the task or by the day, and at what rate for the task or day, as the case may be.

<sup>9</sup> (1), s. 17; (4), s. 15(1), (2).

<sup>10</sup> (1), ss. 31(1), 32.

rates payable, the periodicity of wage payments, the leave entitlements and the conditions under which fines may be imposed. When the contract is not in writing, the employer must give or send within the first six days a signed statement showing the same particulars. Similarly, in *Uganda*,<sup>11</sup> in every written contract there must be an indication of the wage rates, the method of calculation, the periodicity of payment, advances of wages and the manner of repayment of any such advances, whereas a worker employed under a contract that is not in writing must be provided with an employment card in which there should be mention of the rate of payment and of any benefits in kind, such as food. In the *Republic of Moldova*<sup>12</sup> and *Ukraine*,<sup>13</sup> the law provides that, upon the conclusion of a labour contract, the employer has the obligation to inform the workers of such conditions as wage rates, the form of remuneration, the method of calculation, pay intervals, the place of payment and deductions. It is also stipulated that workers must be notified of any change in the wage system and amount of wages not less than two months in advance. In addition, five days after recruitment, the employing unit has to deliver to all salaried employees wage books indicating the working conditions and the method of calculation of wages. In Japan<sup>14</sup> and the Republic of Korea,<sup>15</sup> the legislation stipulates that in concluding a labour contract, an employer must clearly state the wages, working hours and other terms of employment to the worker, including such particulars as the form of remuneration, the method of calculation and the dates for closing account for wages and for payment of wages.

<sup>11</sup> (1), ss. 9(1), 11(e); (2), ss. 21, 22(e).

<sup>12</sup> (1), ss. 29, 106; (2), s. 19(2). Similarly, in *Azerbaijan* (1), ss. 43(2)(g), 56(2) and *Kyrgyzstan* (1), ss. 92(2), 108, 225(1), employers must notify their employees in writing of the introduction of new or the modification of existing terms of wages at least one month in advance. Labour contracts must contain information on the amount and forms of remuneration, as well as on the place and time of payment. See also *Belarus* (1), ss. 19, 32, 373; *Estonia* (1), s. 26; (2), ss. 3(2), 4(1), 10(1); *Lithuania* (1), ss. 8, 22; (2), s. 3; *Tajikistan* (1), s. 5(2).

<sup>13</sup> (2), s. 29.

<sup>14</sup> (2), s. 15(1); (3), s. 5.

<sup>15</sup> (1), s. 24.

**420.** Furthermore, in *Bulgaria*,<sup>16</sup> *Poland*,<sup>17</sup> *Venezuela*<sup>18</sup> and *Yemen*,<sup>19</sup> an employment contract must designate the place, the nature of work and the terms of payment of the labour remuneration of the worker, while in *Bahrain*,<sup>20</sup> *Niger*,<sup>21</sup> and *Senegal*,<sup>22</sup> contracts must be concluded in writing and indicate, among other information, the amount of wages agreed, the method and time of payment, and all wage components received in cash or in kind. In *Seychelles*,<sup>23</sup> a contract of employment, whether for continuous employment, fixed-term or part-time work, must specify as accurately as possible, among other data, the nature and place of employment, the remuneration or wages to be paid and the periods of payment and any other benefits the worker is to receive, while in the case of workers who are not literate, the contract has to be read, explained and attested, on behalf of the worker, by a witness whose signature, full name and address must appear on the contract. In *Egypt*,<sup>24</sup> a labour contract must be in writing and must include, among other indications, the agreed wage and the manner and date of its payment, along with all monetary and advantages in kind agreed upon, while in *China*,<sup>25</sup> *Kuwait*<sup>26</sup> and *Viet Nam*,<sup>27</sup> the law merely states

<sup>16</sup> (1), s. 66(1). Similarly, in *Colombia* (1), ss. 38, 39, an employment contract must contain information about the amount and form of the remuneration and the intervals of payment at which the remuneration is paid. In *Guatemala* (2), ss. 27, 29, and *Nicaragua* (2), ss. 20(f), 24, in respect of oral contracts, which are mainly concluded with agricultural, domestic and casual workers, the employer must provide within the first three days from the commencement of employment a written statement or other written evidence including information about the agreed remuneration. In *Slovenia* (1), s. 29(1), the employment contract must specify, among other conditions, the amount of basic salary, other salary components, the pay period, the pay day and the manner of payment. See also *Cuba* (1), ss. 28, 37(e), 115; *Dominican Republic* (1), ss. 19, 20, 24(3); *Honduras* (2), ss. 37(h), 39; *Russian Federation* (1), s. 57.

<sup>17</sup> (1), ss. 29(1), (3), 42. If the contract has not been concluded in writing, the employer must confirm in writing not later than seven days following the commencement of work the nature and conditions of the contract.

<sup>18</sup> (1), s. 71(f).

<sup>19</sup> (1), s. 30(2).

<sup>20</sup> (1), s. 39. See also *Cape Verde* (1), s. 9(2); *Congo* (2), s. 32-3; *Democratic Republic of the Congo* (1), s. 187; *Guinea-Bissau* (1), s. 7; *Libyan Arab Jamahiriya* (1), s. 23.

<sup>21</sup> (1), s. 26; (2), s. 4.

<sup>22</sup> (3), s. 3.

<sup>23</sup> (1), s. 21(1)(c), (3). Similarly, in *Ghana* (1), s. 31(1), every contract must contain in clear and unambiguous terms such particulars as the nature and duration of employment, the rate of remuneration and the method of calculation, as well as the manner and time of payment of the remuneration.

<sup>24</sup> (1), s. 30(d).

<sup>25</sup> (2), s. 19.

<sup>26</sup> (1), s. 12. See also *Oman* (1), s. 28.

<sup>27</sup> (1), s. 29(1); (2), s. 2.

that the amount of the salary or wages is among the main provisions to be contained in a labour contract.

**421.** In addition, in Indonesia,<sup>28</sup> a labour agreement made in writing must indicate the amount of the wage and the method of payment, which should not contradict the company rules, the collective labour agreement and any laws in force. In *Botswana*,<sup>29</sup> the law requires employers to issue and sign in duplicate an employment card indicating the date of commencement of employment, the ordinary and overtime wage rate, the pay interval, the usual hours of work and the number of days of paid leave per year, and they have to deliver the employment card to the employee for safe keeping. In the United States,<sup>30</sup> many state labour laws specifically require that the employer notify the employees at the time of hiring of the rate of pay, possible deductions and the day and place of payment. In addition, the employer must notify the employees of any changes on the pay day prior to the time of such changes. In Canada,<sup>31</sup> few jurisdictions have legislated requirements for employers to provide information on working conditions to workers at the time of or before entering employment. The Government has reported, however, that all Canadian provinces, excluding the territories, offer toll-free telephone information on labour standards, and have web sites that provide information on labour standards, such as working conditions and wage deductions. In addition, other means of communication, such as workshops, seminars, brochures, fact sheets, public libraries and the distribution of the labour legislation to social partners, are used in various jurisdictions.

**422.** With regard to the matters dealt with in this Article of the Convention, the legislation of practically all European countries reflects the provisions of European Council Directive 91/533/EEC, adopted on 14 October 1991, on an employer's obligation to inform employees of the conditions applicable to the contract or employment relationship. Under the terms of the

<sup>28</sup> (1), s. 14(1).

<sup>29</sup> (1), s. 32(1), (2); (4), s. 3. See also Morocco (1), s. 9.

<sup>30</sup> See, for instance, Alaska (5), s. 23.05.160; Connecticut (11), s. 31-71f; Delaware (13), s. 1108; Hawaii (16), s. 388-7; Idaho (17), s. 45-610(2); Illinois (18), s. 115/10; Iowa (20), s. 91A.6(1); Maryland (26), s. 3-504; Minnesota (29), s. 181.55; New Hampshire (36), s. 275.49; New Jersey (37), s. 34:11-4.6; New York (39), s. 195(1), (2); North Carolina (40), s. 95-25.13 and (41), ss. 13-12.0803, 13-12.0804, 13-12.0805; Pennsylvania (46), s. 231.22(c); South Carolina (48), s. 41-10-30(A); Utah (52), s. 34-28-4(1); West Virginia (57), s. 21-5-9. In some cases, state laws provide for the notification of wages conditions but only on written demand; see Montana (33), s. 39-3-203.

<sup>31</sup> See, for instance, Newfoundland and Labrador (9), s. 2.1(1). In Alberta (4), s. 13(1), the law stipulates that an employer must give each employee notice of a reduction of the employee's wage rate, overtime rate, vacation pay, general holiday pay or termination pay before the start of the employee's pay period in which the reduction is to take effect.

Directive, which is “designed to provide employees with improved protection against possible infringements of their rights and to create greater transparency on the labour market”, an employer is obliged to notify an employee within two months after the commencement of employment of the essential aspects of the contract or employment relationship, including at least: (i) the identities of the parties; (ii) the place of work; (iii) the title, grade, nature or category of the work, or alternatively a brief job description; (iv) the date of commencement; (v) the amount of paid leave; (vi) the length of the periods of notice to be observed by the parties; (vii) the initial basic amount, the other component elements and the frequency of payment; (viii) the length of the employee’s normal working day or week. The required information may be provided in the form of a written contract of employment, or a letter of appointment, or one or more other written documents. The Directive further specifies that any change to the details referred to above must be the subject of a written document to be provided by the employer to the employee not later than one month after the date of entry into effect of the change in question.<sup>32</sup>

**423.** Most European countries have enacted specific laws and regulations transposing the principles of the Directive into national legislation. For instance, in *Italy*<sup>33</sup> and the *Netherlands*,<sup>34</sup> the employer is obliged to provide the employee within one month of the commencement of employment with a written statement indicating, among other information, the wage rate and pay intervals. Where the employee is to work outside the country, information should also be given on the currency to be used for payment. Moreover, any changes must be notified to the employee in writing within a month of the changes taking effect. Similarly, in *Cyprus*<sup>35</sup> and *Greece*,<sup>36</sup> every employer is obliged to inform the employee of the essential elements of the employment contract, including all elements of remuneration to which the employee is entitled and the frequency of

<sup>32</sup> The European Court of Justice had the opportunity to interpret the scope of the Directive in its Judgment of 4 December 1997 in Joined Cases C-253/96 to C-258/96. It held that the objective of the Directive would not be achieved if the employee were unable in any way to use the information contained in the notification as evidence before the national courts, and that the national courts must therefore apply and interpret their national rules on the burden of proof in the light of the purpose of the Directive, giving the notification such evidential weight as to allow it to serve as factual proof of the essential aspects of the contract of employment, and enjoying such presumption as to its correctness as would attach, in domestic law, to any similar document drawn up by the employer and communicated to the employee. For more on this Directive, see Catherine Barnard, *EC Employment Law*, 2000, pp. 436-440 and Pierre Rodière, *Droit social de l’Union européenne*, 2002, pp. 440-448.

<sup>33</sup> (3), ss. 1(1), 2(1), 3.

<sup>34</sup> (2), s. 1; (1), s. 1637F. The situation is the same in Germany (2), ss. 2(1), 3.

<sup>35</sup> (1), ss. 3(2), 4(1), (2), 5, 6(1), (3).

<sup>36</sup> (2), ss. 1(3), 2(1), (2), 3.

payment. The information has to be provided in writing (in the form of a contract, letter of engagement or other document signed by the employer) and not later than one month in the case of *Cyprus* and two months in the case of *Greece* after the beginning of employment, except for workers whose employment relationship does not exceed one month. In *Spain*,<sup>37</sup> in the case of employment contracts of a duration longer than four weeks, the employer is bound to provide the worker with written information regarding the working conditions, including the initial wage amount, any wage supplements and the pay intervals.

**424.** In addition, in *Austria*,<sup>38</sup> the employer is required to deliver to the employee, immediately following the start of the employment relationship, a written description of the principal rights and obligations arising from the employment contract which must include information on the starting remuneration, and particularly the basic wage and other components of remuneration, such as special payments, and the due date of remuneration. The employee must also be notified of any changes immediately, or in any case no later than one month following their effective date. Similarly, in *Norway*,<sup>39</sup> all employment relationships must be covered by a written contract containing particulars such as the applicable pay scale or the pay agreed on commencement of the employment relationship, any supplements, and other remuneration, such as pension payments and meals or accommodation allowances, and the payment intervals. The information may take the form of references to the laws, regulations and collective agreements regulating these matters, and any changes in the employment relationship have to be indicated in the contract at the earliest opportunity and not later than one month after the date of entry into effect of the changes in question. In the United Kingdom,<sup>40</sup> under the terms of the Employment Rights Act, an employer is required to give to the employee not later than two months after the beginning of the employment a written statement of particulars of employment, including the scale of remuneration or the method

<sup>37</sup> (1), s. 8(5); (10), s. 2(2)(e).

<sup>38</sup> (5), s. 2.

<sup>39</sup> (1), ss. 55B, 55C(h), 55D, 73P. In the case of an employee being posted to another country within the EEA area, the employment agreement should also indicate the currency in which remuneration is to be paid and any cash benefits or benefits in kind associated with the work abroad. Similarly, in Croatia (1), s. 12(1), (2), among the mandatory contents of a written contract of employment are the basic salary, salary supplements and pay intervals, or alternatively, a reference to the special laws or regulations, collective agreements or employment rules regulating these issues.

<sup>40</sup> (1), ss. 1(2), (4), 2(6), 4(3). Similar provisions are found in the laws of non-metropolitan territories, such as the Falkland Islands (9), s. 4(3), Gibraltar (11), s. 21(1), Guernsey (12), s. 1(3), Isle of Man (14), s. 1(3), and Jersey (19), s. 2(2). The time limit for the provision of the written statement varies in these territories from six days to 13 weeks.



of calculating remuneration and the pay intervals, whereas in the case of any change a further statement must be given at the earliest opportunity and, in any event, not later than one month after the change in question.

**7.1. Council Directive 91/533/EEC of 14 October 1991 on an employer's obligation to inform employees of the conditions applicable to the contract or employment relationship**

*Article 2*

Obligation to provide information

1. An employer shall be obliged to notify an employee to whom this Directive applies, hereinafter referred to as "the employee", of the essential aspects of the contract or employment relationship.

2. The information referred to in paragraph 1 shall cover at least the following:

- (a) the identities of the parties;
- (b) the place of work; where there is not fixed or main place of work, the principle that the employee is employed at various places and the registered place of business or, where appropriate, the domicile of the employer;
- (c) (i) the title, grade, nature or category of the work for which the employee is employed; or  
(ii) a brief specification or description of the work;
- (d) the date of commencement of the contract or employment relationship;
- (e) in the case of a temporary contract or employment relationship, the expected duration thereof;
- (f) the amount of paid leave to which the employee is entitled or, where this cannot be indicated when the information is given, the procedures for allocating and determining such leave;
- (g) the length of the periods of notice to be observed by the employer and the employee should their contract or employment relationship be terminated or, where this cannot be indicated when the information is given, the method for determining such periods of notice;
- (h) the initial basic amount, the other component elements and the frequency of payment of the remuneration to which the employee is entitled;
- (i) the length of the employee's normal working day or week;
- (j) where appropriate:
  - (i) the collective agreements governing the employee's conditions of work; or
  - (ii) in the case of collective agreements concluded outside the business by special joint bodies or institutions, the name of the competent body or joint institution within which the agreements were concluded. [...]

(continued...)

(concluded...)

*Article 3*  
Means of information

1. The information referred to in Article 2(2) may be given to the employee, not later than two months after the commencement of employment, in the form of:

- (a) a written contract of employment; and/or
- (b) a letter of engagement; and/or
- (c) one or more other written documents, where one of these documents contains at least all the information referred to in Article 2(2)(a), (b), (c), (d), (h) and (i). [...].

*Article 5*  
Defence of rights

1. Member States shall introduce into their national legal systems such measures as are necessary to enable all employees who consider themselves wronged by failure to comply with the obligations arising from this Directive to pursue their claims by judicial process after possible recourse to other competent authorities. [...]

*Article 8*  
Defence of rights

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**425.** The period within which workers have to be informed of the wage conditions of their employment differs considerably from one country to another and may vary from a few days to a few weeks or months from the beginning of the employment. For instance, in *Nigeria*,<sup>41</sup> employers are required to provide their workers with written statements specifying the wage rates, method of calculation and the manner and periodicity of payment not later than three months after the commencement of employment, and in the case of any change in the terms of employment the worker must be informed of the nature of the change by written statement not later than one month after the change. However, the legislation also provides that no workers may be employed until they are brought before an authorized labour officer and the latter is satisfied that the recruited workers understand and agree to the terms upon which they are to be employed. In *Swaziland*,<sup>42</sup> for instance, employers must hand over to each employee within six weeks of the beginning of employment a duly completed

<sup>41</sup> (1), ss. 7(1)(f), (2)(a), 33(2)(a), (b).

<sup>42</sup> (1), s. 22(1).

form containing written particulars, such as the wage and method of calculation, pay intervals, normal hours of work, annual holiday entitlement, paid public holidays, payment during sickness, etc. In *Dominica*,<sup>43</sup> a labour contract has to be prepared in writing not later than 14 days after the date of commencement of employment and must set out, among other indications, the rate of pay or the method used for calculating the pay of the employee, the pay intervals, overtime pay rate, sick leave and annual leave entitlements and the pay that the worker is entitled to receive during such leave. In the case of *Brazil*,<sup>44</sup> the employer has to register all relevant information, including the rate of remuneration, the form of payment and an estimate of the amount received by way of tips, in the worker's employment book within 48 hours from the date of recruitment.

**426.** In certain countries, the legislation creates the obligation to indicate in labour contracts some but not all the details of the wage conditions mentioned in Paragraph 6 of the Recommendation. For instance, in *Côte d'Ivoire*<sup>45</sup> and *Madagascar*,<sup>46</sup> a labour contract or a letter of appointment must indicate, among other details, the hierarchical position of the worker, the wage and wage supplements, but no reference is made to the periodicity of payments, place of payment, method of calculation or the conditions and limits of possible deductions. Similarly, in *Mexico*,<sup>47</sup> *Panama*<sup>48</sup> and *Paraguay*,<sup>49</sup> the law requires only the form and amount of wages to appear in a written contract of employment. In the *Islamic Republic of Iran*<sup>50</sup> and *Iraq*,<sup>51</sup> the legislation provides in general terms that an employment contract should contain information on the basic wage or salary and any supplements thereto. In *Hungary*,<sup>52</sup> the work contract must specify the employee's basic wages, official duties and place of work, while in *Sudan*,<sup>53</sup> a contract of employment must include such particulars such as the wage rate agreed upon and the dates of payment.

<sup>43</sup> (2), ss. 3, 5(1).

<sup>44</sup> (2), s. 29.

<sup>45</sup> (3), ss. 2, 3.

<sup>46</sup> (1), s. 17.

<sup>47</sup> (2), ss. 24, 25(vi). See also Chile (1), s. 10(4); El Salvador (2), s. 23(8), (9).

<sup>48</sup> (1), ss. 67, 68(7).

<sup>49</sup> (1), s. 233.

<sup>50</sup> (1), s. 10.

<sup>51</sup> (1), s. 30.

<sup>52</sup> (1), ss. 76(3), 82(3).

<sup>53</sup> (1), s. 30(d).

**427.** In other countries, such as *Benin*,<sup>54</sup> *Cameroon*,<sup>55</sup> *Mali*<sup>56</sup> and *Mauritania*,<sup>57</sup> the notification of wage conditions is required only in respect of specific categories of workers, including domestic workers and workers transferred to a place other than their usual place of residence, and specific types of contract, such as apprenticeship contracts or contracts for a period in excess of three months. In *Algeria*,<sup>58</sup> specific legislative guarantees respecting the notification to workers of their wage conditions also apply in respect of part-time workers and homeworkers.

**428.** In some countries, such as *Ecuador*<sup>59</sup> and *Tunisia*,<sup>60</sup> the general labour legislation does not require any particular wage details to be included in the employment contract, but implies that there should be prior agreement on any remuneration clauses. The same applies in the case of any modifications to the terms of the contract. For instance, in *Burkina Faso*,<sup>61</sup> *Guinea*,<sup>62</sup> *Niger*<sup>63</sup> and *Senegal*,<sup>64</sup> any substantial modification of the conditions set out in a contract of employment must be notified in writing and accepted by the worker in advance.

**429.** Finally, in some countries such as *Jordan* and *Uruguay*, no legislative provisions appear to exist to ensure that workers are clearly and fully informed before recruitment, or when any changes take place, of such wage particulars as wage rates, pay intervals, place of payment, method of wage calculation or the grounds on which deductions may be made.

## 1.2. Wage details regulated in works rules

**430.** In a number of countries, workers are informed of wage conditions under which they are employed by means of works regulations, which are often established in agreement with the trade union at the enterprise level and are

<sup>54</sup> (1), s. 65.

<sup>55</sup> (1), s. 27(1); (4), s. 2(2).

<sup>56</sup> (1), s. L.27; (2), s. D.86-6.

<sup>57</sup> (1), s. 42.

<sup>58</sup> (3), s. 8; (4), s. 5.

<sup>59</sup> (2), s. 12.

<sup>60</sup> (1), s. 134.

<sup>61</sup> (1), ss. 18, 20.

<sup>62</sup> (1), s. 68.

<sup>63</sup> (1), s. 62.

<sup>64</sup> (1), s. L.67.

displayed at the workplace. For example, in *Guatemala*,<sup>65</sup> *Honduras*<sup>66</sup> and *Poland*,<sup>67</sup> workplace regulations must specify, among other indications, the date, place and time of payment of remuneration, and the employer is obliged to ensure that each employee is familiar with the content of such regulations prior to the commencement of work. In *Norway*,<sup>68</sup> staff rules, including rules relating to the payment of wages, are obligatory for all industrial, commercial and office establishments employing more than ten persons and have to be posted at one or more conspicuous places in the establishment and be distributed to each employee. Similarly, in *Thailand*,<sup>69</sup> an employer who employs ten or more persons has to provide work rules which should indicate, among other details, the day and place of wage payment, and which should be distributed and posted in a prominent position in the workplace so that they can be conveniently read by employees. This is also the case in *Chad*,<sup>70</sup> *Democratic Republic of the Congo*,<sup>71</sup> *Libyan Arab Jamahiriya*<sup>72</sup> and *Mali*,<sup>73</sup> where works regulations, which are compulsory for any industrial, commercial and agricultural enterprise employing more than ten persons, have to contain rules on the arrangement for the payment of wages and be posted at an appropriate and easily accessible place so that they can be consulted at all moments.

**431.** In addition, in *Croatia*,<sup>74</sup> any employer employing more than 20 persons has to issue and publish employment rules regulating matters related to the payment of wages, work organization and other issues of importance to the employee, except where such issues are regulated by a collective agreement. The employer also has to ensure that the employment rules, together with any relevant collective agreement, are made available to employees in an appropriate

<sup>65</sup> (2), s. 60(d). This is also the case in *Costa Rica* (1), s. 68(c); *Dominican Republic* (1), s. 131(8); *Panama* (1), s. 185(3).

<sup>66</sup> (2), s. 92(8).

<sup>67</sup> (1), ss. 104-1(1), 104-2(1), 104-3(2).

<sup>68</sup> (1), ss. 69, 70(3). In *Austria* (7), s. 22(e), 23(1); (6), s. 4(4), employment rules must be issued in every enterprise with over 20 employees and have to indicate, among other information, the dates when wages are calculated and paid, and must be posted up in the enterprise in a conspicuous place accessible to all employees. In *Suriname* (1), s. 1613J(1), the employment rules are binding provided that a copy of the full text is kept posted in a place conveniently accessible in such a manner as to be easily read.

<sup>69</sup> (1), ss. 108, 110. See also *Japan* (2), s. 89; (5), ss. 97, 103, and the *Republic of Korea* (1), s. 96.

<sup>70</sup> (1), ss. 81, 85. See also *Yemen* (1), s. 89(f).

<sup>71</sup> (1), s. 136; (4), s. 6.

<sup>72</sup> (1), s. 76.

<sup>73</sup> (1), ss. L.64, L.67.

<sup>74</sup> (1), ss. 5(3), 123(1).

manner. In Indonesia,<sup>75</sup> company regulations, to be drawn up by the employer, except where a collective labour agreement is already in place, must contain provisions on the rights and obligations of the employer and of workers, and the employer is obliged to bring such regulations to the notice of the workers and to provide them with all relevant explanations.

**432.** In contrast, in certain countries, such as *Cameroon*,<sup>76</sup> *Côte d'Ivoire*<sup>77</sup> and *Senegal*,<sup>78</sup> the legislation expressly provides that internal regulations must refer exclusively to the technical organization of work, disciplinary standards and safety and hygiene, and that any other regulations, particularly those respecting remuneration, are to be deemed to be null and void.

### 1.3. Posting of applicable rules and notices at the workplace

**433.** In other countries, employers are required to post notices at the workplace containing extracts of applicable laws or regulations relating, for instance, to wage rates or the periodicity of payment. For example, in *Barbados*,<sup>79</sup> *Guyana*,<sup>80</sup> *Sri Lanka*,<sup>81</sup> *United Republic of Tanzania*<sup>82</sup> and *Zambia*,<sup>83</sup> every employer is under the obligation to post notices as may be prescribed for the purpose of informing workers of wage regulation orders affecting them. Similarly, in the *Central African Republic*,<sup>84</sup> *Djibouti*,<sup>85</sup> *Guinea*<sup>86</sup> and *Togo*,<sup>87</sup> the minimum wage rates and rates of remuneration for piece-work have to be posted in the employees' offices and the places where

<sup>75</sup> (1), ss. 39(1), 41(1), 42(1), 45.

<sup>76</sup> (1), s. 29(2); (3), ss. 1(1), 6(1). This is also the case in *Benin* (1), s. 137; *Burkina Faso* (1), s. 78; *Comoros* (1), s. 41; *Congo* (1), s. 75; *Niger* (1), s. 57; *Togo* (1), s. 31. In *Guinea* (1), ss. 120, 121, 122, 127, any enterprise normally employing at least 25 employees is required to draw up internal rules governing matters of discipline, health and safety in the establishment, with the exception of provisions regarding the mobility or loss of employment, or clauses which would tend to impede or limit the workers' rights under laws and regulations in force.

<sup>77</sup> (1), s. 15.1.

<sup>78</sup> (1), s. L.100.

<sup>79</sup> (4), s. 16(2).

<sup>80</sup> (1), s. 29(1); (4), s. 15(2).

<sup>81</sup> (2), s. 42; (5), s. 25; (1), s. 18(c).

<sup>82</sup> (3), s. 17(2).

<sup>83</sup> (1), s. 52.

<sup>84</sup> (1), s. 102.

<sup>85</sup> (1), s. 97.

<sup>86</sup> (1), s. 211.

<sup>87</sup> (1), s. 93.

workers are paid. In *Malta*,<sup>88</sup> a copy of every wage regulation must be exhibited by the employer in a conspicuous position at the workplace (whether it is a factory, workshop, office, club, hotel, shop, place of entertainment or garage), and on engagement of any employee, the employer must explain the provisions of any recognized conditions of employment that are applicable. In *India*,<sup>89</sup> the person responsible for the payment of wages to workers employed in a factory or an industrial or other establishment has to display a notice containing abstracts of the Payment of Wages Act in English and in the language of the majority of the employees. In *Japan*<sup>90</sup> and the Republic of *Korea*,<sup>91</sup> the legislation requires employers to keep workers informed of the main points of the Labour Standards Act by displaying or posting them at all times in a conspicuous location in the workplace and the dormitories.

**434.** Furthermore, in *Malaysia*,<sup>92</sup> when a collective agreement is in force and applicable to an employee, the employer is under an obligation to furnish the employee with a copy or display permanently at a conspicuous place accessible to the employee in the place of employment a copy of the collective agreement. Similarly, in the Australian state of *Tasmania*,<sup>93</sup> employers must ensure that a copy of an industrial award or registered agreement applicable to their employees is readily available for inspection and perusal by those employees and is displayed in a conspicuous place in the premises in which the employees are employed so as to be easily accessible. The same applies in *South Australia*,<sup>94</sup> where employers are required to exhibit a copy of an industrial award or enterprise agreement at a place that is reasonably accessible to the employees bound by such an award or agreement and to provide a copy to any employee who so requests.

<sup>88</sup> (1), s. 15(1), (2). This is also the case in *United Kingdom: Gibraltar* (11), s. 16.

<sup>89</sup> (1), s. 25.

<sup>90</sup> (2), s. 106.

<sup>91</sup> (1), s. 13.

<sup>92</sup> (3), s. 8(2). Similarly, in *Hungary* (1), s. 38(2), (3), employers have to provide assistance in acquainting employees with the terms of a collective agreement applicable to them, and also to provide copies of this agreement to the members of the factory committee and the trade union's workplace representatives.

<sup>93</sup> (9), s. 84.

<sup>94</sup> (8), s. 103(1), (4). Similarly, in *Western Australia* (12), s. 25, employers must ensure that employees are provided with a copy of a workplace agreement as soon as practicable after it is entered into, and there is a general requirement for employers to post a copy of the industrial award or workplace agreement in a place that can be conveniently accessed by employees.

**435.** In the United States,<sup>95</sup> federal legislation requires employers to post and keep posted in conspicuous places in every establishment a notice containing information on the minimum wage rates applicable to employees, while similar posting requirements are to be found in most state wage payment laws and regulations with respect to minimum wages, regular pay days and the time and place of payment or any relevant changes that may occur from time to time. The notice may be posted at the worksite if practicable, or otherwise where it can be seen as employees come and go to the workplace, or at the office or nearest agency for payment kept by the employer. In some cases, employers are to be furnished copies of applicable wage payment laws and regulations on request without charge for posting purposes. In Canada,<sup>96</sup> under federal legislation, every employer has to post notices containing information relating to the payment of wages while half of Canada's jurisdictions require that all employers post in a prominent and visible place in the work establishment a copy of their respective standards legislation.

## **2. Provision of itemized wage statements**

**436.** Under the terms of Article 14(b) of the Convention, effective measures must be taken, where necessary, to ensure that workers are informed in an appropriate and easily understandable manner at the time of each payment of wages, of the particulars of their wages for the pay period concerned, in so far as such particulars may be subject to change. Paragraph 7 of the Recommendation offers further guidance in this regard and indicates that, in all appropriate cases, workers should be informed, with each payment of wages, of the following particulars relating to the pay period concerned: (a) the gross amount of wages

<sup>95</sup> (2), s. 516.4. See also Alaska (5), s. 23.05.160; Arkansas (8), s. 11-4-216; California (9), s. 207; Colorado (10), s. 8-4-107; Connecticut (11), s. 31-71f; Delaware (13), s. 1108; Georgia (15), s. 34-4-5; Hawaii (16), s. 388-7; Illinois (18), s. 115/10; Kansas (21), s. 44-320; Kentucky (22), s. 337.325; Louisiana (24), s. 15; Maine (25), s. 668; Michigan (28), s. 408.391; Missouri (32), s. 290.522; Montana (33), s. 39-3-203; Nebraska (34), s. 48-1205; Nevada (35), s. 608.080(1); New Hampshire (36), s. 275.49; New Jersey (37), s. 34:11-4.6; North Carolina (40), s. 95-25.13 and (41), s. 13-12.0806; Ohio (43), s. 4111.09; Pennsylvania (46), s. 231.37; Rhode Island (47), s. 28-12-11; South Carolina (48), s. 41-1-10; Tennessee (50), s. 50-2-103(d); Utah (52), s. 34-28-4(1); Vermont (53), s. 393; Washington (56), s. 296-126-080; West Virginia (57), s. 21-5-9.

<sup>96</sup> (2), s. 25(2). See also New Brunswick (8), s. 11(2); Newfoundland and Labrador (9), s. 2.2; Northwest Territories (11), s. 4; Nova Scotia (12), ss. 45, 54; Prince Edward Island (15), ss. 5(4), 34; Saskatchewan (17), s. 69(1).



earned; (b) any deduction made, including the reason and the amount; and (c) the net amount of wages due.<sup>97</sup>

**437.** In most countries, the legislation provides not only that wages must be paid regularly, but also that at the time of each payment workers are to be provided with detailed information in writing indicating the overall amount of the wages due and specifying all wage components and any deductions eventually made. Greatly facilitated by developments in information technology, this practice is no longer limited to certain industries or sectors of economic activity, but is rapidly expanding to smaller enterprises, and even those employing a small number of workers. A review of national law and practice shows a clear tendency towards the generalization of the requirement to issue statements of earnings as a method of keeping workers fully and regularly informed of the reckoning of their earnings. As well as being important sources of information, wage statements also constitute evidence and as such are widely used in the judicial settlement of labour conflicts. The probative value of pay slips is not limited to the level and calculation of the wages due but also covers other indications, such as the classification of the worker's position or the amount of social security contributions. More generally, wage statements provide proof of the existence or adequacy of the financial resources that the worker often needs to provide in his relations with third persons, such as banks and real estate agents. In a number of countries, wage statements carry the presumption of the payment of the sums indicated and the burden of proof lies with the worker for the rebuttal of such presumption.

**438.** In several countries, national laws and regulations specify the wage details that employers are required to provide to employees in writing at the time of each payment of wages. In most cases, these laws reflect the particulars listed in Paragraph 7 of the Recommendation and provide that pay statements must contain information on: the total amount of wages earned, including supplements and allowances; any deductions made, including the reason and amount of such deductions; and the actual sum due to the employee. This is the case, for

<sup>97</sup> These provisions gave rise to no particular comments during the two Conference discussions and were adopted in practically the same form proposed by the Office; see ILC, 31st Session, 1948, *Record of Proceedings*, pp. 463, 466, and ILC, 32nd Session, 1949, *Record of Proceedings*, pp. 509, 514.

instance, in *Argentina*,<sup>98</sup> *Bahamas*,<sup>99</sup> *Mauritius*,<sup>100</sup> *Republic of Moldova*,<sup>101</sup> *Paraguay*,<sup>102</sup> *Russian Federation*,<sup>103</sup> *Spain*,<sup>104</sup> *Ukraine*,<sup>105</sup> *Uruguay*<sup>106</sup> and *Venezuela*.<sup>107</sup> In *Mozambique*,<sup>108</sup> at the time of payment, the employer must issue workers with a statement indicating their name, the net amount of wages payable, the dates of the pay period concerned, and the particulars of each wage calculation and any deductions made. In *Namibia*,<sup>109</sup> the particulars required to be indicated in the wage statement include the ordinary hourly, daily, weekly, fortnightly or monthly scale of remuneration of the employee, the pay period, the amount paid in respect of basic pay, overtime, night work, work on holidays and any allowances, the gross and net amount of remuneration payable, as well as details and the amount of any deductions.

**439.** In the United States,<sup>110</sup> most state labour laws provide for the issuance of earnings statements at the time of each pay of wages, either as a

<sup>98</sup> (1), ss. 138-140. This is also the case in *Chile* (1), s. 54; *Estonia* (2), s. 8(2); *Germany* (1), s. 134(2); *Luxembourg* (2), s. 40(1); *Morocco* (1), s. 10; *Rwanda* (4), s. 2; *Slovenia* (1), s. 135(3); *United Kingdom* (1), s. 8(2), and certain non-metropolitan territories such as the *Falkland Islands* (9), ss. 10, 11(1), *Guernsey* (12), s. 3A(2), and *Isle of Man* (14), s. 7.

<sup>99</sup> (4), s. 30(1); (1), s. 4. The Minister may, however, by order exempt any class of employer from any or all the requirements with regard to pay statements.

<sup>100</sup> (1), s. 49(2)(c)(ii); (2), s. 7. Only employers employing 15 or more workers are obliged to issue wage statements.

<sup>101</sup> (1), s. 102; (2), s. 19(3). In *Azerbaijan* (1), s. 173(2), payment documents must also indicate the parties' outstanding debts to one another and the amount.

<sup>102</sup> (1), s. 235.

<sup>103</sup> (1), s. 136.

<sup>104</sup> (1), s. 29(1); (6), s. 2 and Annex.

<sup>105</sup> (2), s. 30.

<sup>106</sup> (5), s. 2.

<sup>107</sup> (1), s. 133(5).

<sup>108</sup> (1), s. 53(4).

<sup>109</sup> (1), s. 36(3)(a); (3), Schedule. The legislation further provides that a wage statement must be handed over to the employee even when remuneration is paid by direct bank transfer.

<sup>110</sup> See, for instance, *California* (9), s. 226(a); *Colorado* (10), s. 8-4-105(4); *Delaware* (13), s. 1108; *Hawaii* (16), s. 388-7; *Idaho* (17), s. 45-609(2); *Illinois* (18), s. 115/10; *Maryland* (26), s. 3-504; *Michigan* (28), ss. 408.391 and 408.479(2); *Minnesota* (29), s. 181.032; *New Mexico* (38), s. 50-4-2(B); *New York* (39), s. 195(3); *South Carolina* (48), s. 41-10-30(C); *Texas* (51), s. 62.003; *Washington* (56), s. 296-126-040. In some states, the requirement for the issuance of a wage statement refers solely to the amount of wage deductions: *Kentucky* (22), s. 337.070; *Massachusetts* (27), s. 150A; *Missouri* (32), s. 290.080; *Montana* (33), s. 39-3-101; *Nevada* (35), s. 608.110(2); *New Hampshire* (36), s. 275.49; *New Jersey* (37), s. 34:11-4.6; *North Carolina* (40), s. 95-25.13 and (41), s. 13-12.0807; *Oregon* (45), s. 652.610(1), (2); *Rhode Island* (47), s. 28-14-2.1; *Utah* (52), s. 34-28-3(4); *West Virginia* (57), s. 21-5-9; *Wyoming* (59), s. 27-4-101(b). In *Iowa* (20), s. 91A.6(3), an itemized statement listing the earnings and deductions

detachable part of the cheque, draft or voucher paying the employee's wage or separately when wages are paid by personal cheque or cash, showing in particular the gross wages earned, the inclusive dates of the period for which payment is effected and all withholdings and deductions. In Canada,<sup>111</sup> at the federal level, an employer must, at the time of making any payment of wages to an employee, furnish the employee with a statement in writing setting out the period and the number of hours for which payment is made, the wage rate, details of the deductions made and the actual sum being received by the employee. Moreover, under the laws of nearly all Canadian jurisdictions, employers must provide written earnings statements at the end of the pay period, or on a pay day, showing the hours of work, the wage rate, the amount and purpose of deductions, the period covered by the statement and the gross and net pay.

**440.** In *Swaziland*<sup>112</sup> and *Tunisia*,<sup>113</sup> the wage slip must provide the employee with the following written details: name of the employee and occupation; the wage rate; the period to which the wage relates; the number of hours paid at the ordinary rate; the number of hours paid at the overtime rate; the nature and amount of any bonuses or allowances paid; the gross wages earned; the amount and reasons for any deductions; and the amount of the net wages paid. Similarly, in *Burkina Faso*,<sup>114</sup> *Madagascar*<sup>115</sup> and *Niger*,<sup>116</sup> the wage statement may take the form of a sheet, card, envelop or wage book, but it has to be personal and must be issued at the time of payment, even if the worker is

has to be furnished within ten working days of a request by an employee, while employers need honour only one such request in any calendar year unless the rate of earnings, hours or deductions are changed during the calendar year. Wage statements only upon the employee's prior request are also provided for in Kansas (21), s. 44-320; Nevada (35), s. 608.115(2); Virginia (54), s. 40.1-29(C).

<sup>111</sup> (1), s. 254(1). See also Alberta (4), s. 14(2); New Brunswick (8), s. 36(1); Newfoundland and Labrador (9), s. 35; Nova Scotia (13), s. 9(1); Quebec (16), s. 46. In some jurisdictions, a new statement is required only if a change occurs: British Columbia (6), s. 27(1), (4); Manitoba (7), s. 135(4), (5). In Ontario (14), s. 12(1), (3), the law permits the statement to be provided by electronic mail rather than in writing if the employee has access to a means of making a paper copy of the statement.

<sup>112</sup> (1), s. 61(1).

<sup>113</sup> (1), s. 143.

<sup>114</sup> (1), s. 114; (2), ss. 2, 3. See also *Côte d'Ivoire* (1), s. 32.5; (2), ss. 52, 53, 56; *Mali* (1), ss. L.104, L.105; (3), ss. A.109-2, A.109-3, A.109-5; *Mauritania* (1), s. 91; *Senegal* (2), ss. 1, 2, 3, 5. In *Algeria* (1), s. 86; (4), s. 6, the law requires regular pay slips to be prepared by the employer indicating the total amount of remuneration and the amount of all its components.

<sup>115</sup> (1), s. 74; (2), ss. 1, 2, 5. There is no obligation to issue a pay slip when the worker is engaged only for a few hours or by the day.

<sup>116</sup> (1), s. 163; (3), ss. 207, 208, 209.

engaged for only a few hours, or for a single day. The following indications have to appear in the wage statement: the type of work and professional classification of the worker; the wages in cash and in kind, especially if the worker receives housing and food; benefits and compensations; overtime; deductions; net amount of wages; and amount of employer's contributions. The same wage details are required under the laws of *Cameroon*,<sup>117</sup> *Democratic Republic of the Congo*<sup>118</sup> and *Gabon*.<sup>119</sup> In these countries, individual pay slips have to be delivered to workers after being duly certified by the employer or his representative and countersigned by the worker, irrespective of the nature and duration of the work or the amount of the remuneration. Similarly, in *India*,<sup>120</sup> a wage slip in the prescribed form must be issued by every employer to every person employed at least one day prior to the disbursement of wages, and all entries in such wage slips must be authenticated by the employer or any person authorized to do so. In *Brazil*<sup>121</sup> and *Peru*,<sup>122</sup> the pay slip is signed or finger-printed by the employee, while in *Cuba*, according to the information supplied by the Government, workers have to sign the wage statements issued at the time of each payment of wages. In the case of *Kyrgyzstan*<sup>123</sup> and *Viet Nam*,<sup>124</sup> shortly after recruitment, employees are issued with wage books in which records of their labour conditions and payments are to be entered.

**441.** The quantity of information contained in the pay slip has been increasing in recent years. This is due principally to the multiplicity of wage components, work schedules and pay rates, which necessitate complex calculations and often result in a highly technical document. Moreover, the different types of deductions and compulsory contributions add to the long list of accounting details which are regularly provided to workers with a view to enhancing protection and transparency, as well as increasing awareness of the social costs of employment. In *France*,<sup>125</sup> the law provides that at the time of payment all workers, irrespective of the amount or nature of their remuneration

<sup>117</sup> (1), s. 69(2); (2), ss. 1, 2, 3. Upon the employer's request, a labour inspector may accord an exemption from the obligation to issue a pay slip to workers engaged for only a few hours. See also *Benin* (1), s. 224; *Central African Republic* (1), s. 106; (2), s. 2; *Chad* (1), s. 263; *Congo* (1), s. 90; *Djibouti* (1), s. 101; *Togo* (1), s. 97.

<sup>118</sup> (1), s. 84; (2), s. 2.

<sup>119</sup> (1), s. 153.

<sup>120</sup> (3), s. 26(2), (3), (4).

<sup>121</sup> (2), s. 464.

<sup>122</sup> (5), s. 19.

<sup>123</sup> (1), s. 241(1), (2).

<sup>124</sup> (1), ss. 182, 183.

<sup>125</sup> (1), ss. L.143-3, L.620-7, R.143-2. Full indications of employer's contributions are also required in *Slovakia* (1), s. 130(5).

and the type or duration of their contract, must be issued with a wage statement indicating, among other information, the reference period, the work hours remunerated at the ordinary and overtime rates, the gross amount of wages, the amount of compulsory contributions deducted from that amount, other deductions made, the amount of any supplementary payments not taken into consideration for the calculation of contributions and the net wages paid to the worker. The wage statement also shows the amount of the social security contributions paid by the employer, while no reference may be made to the worker's participation in a strike. The employer is obliged to preserve copies of the wage statements for five years. However, under conditions and limits fixed by decree, which is to be adopted after consultations with the most representative employers' and workers' organizations, enterprises may be exempted from the obligation to file paper copies of wage statements, provided that they make use of other means, such as electronic storage, offering the same guarantees for control.

**442.** Furthermore, in *Belgium*,<sup>126</sup> the law stipulates that a wage statement must include the following elements: the pay period; the basic wage; any additional payments, such as compensation for overtime work or benefits in kind; social security deductions; the gross amount of wages; the taxable amount; the sums not subject to taxation; the taxes deducted in virtue of fiscal legislation; the net amount of wages paid; as well as detailed information on all other deductions (e.g. repayment of advances, fines, sums assigned or attached). In *Malaysia*,<sup>127</sup> every employer must furnish to every employee in a separate statement or card the particulars relating to details of wages and allowances earned during each wage period. Such particulars include the rate of pay, the total number of days of normal hours of work, the total number of hours of overtime work, the amount of wages paid in lieu of annual leave, details of other allowances, advances, deductions and holidays, or annual and sick leave with pay. The same particulars are recorded in the register which is kept by every employer for inspection purposes, which must be countersigned by the employee at the time of each payment.

<sup>126</sup> (1), s. 15; (2), s. 2. In the *Czech Republic* (1), s. 120(4); (2), s. 11(3); (4), s. 17(3) and *Hungary* (1), s. 160, employees must be provided with a detailed written account of their wages enabling them to check the correctness of the calculation, as well as the reasons and sum of the deductions effected. In *Italy* (4), s. 1(1), the pay statement must indicate the worker's name and position, the pay period and, in particular, all the items making up the remuneration, including family allowances and relevant mandatory deductions, while in *Norway* (1), s. 55(5), at the time of payment, the employee receives a written statement of the method used for calculating the pay, the basis on which holiday pay is calculated and any deductions made. See also *Finland* (1), Ch. 2, s. 16.

<sup>127</sup> (1), s. 62; (3), ss. 5(c), 9.

**443.** In addition, in Australia,<sup>128</sup> the Federal Workplace Relations Regulations require employers to provide a payslip within one day of the payment of wages. Payslips have to contain a wide range of information relating to the employee's salary, such as the date of payment, the pay period, wage rates, the gross and net amounts of the payment, any amount paid by way of an allowance, and the purpose of each amount deducted from the gross amount of the payment, or the name and number of the fund or account into which the amount of the deduction was paid. As regards state legislation, in New South Wales,<sup>129</sup> an employer must, when paying remuneration to an employee, supply the employee with such written particulars as the date of payment, the period to which the payment relates, the gross amount of remuneration (including overtime and other payments), the amount deducted for taxation purposes, the amount deducted as employee contributions for superannuation purposes, details of all other deductions and the net amount paid. Instead of supplying these written particulars, the employer may, however, make other arrangements for the notification of wage-related information, provided that such arrangements are approved by the Industrial Registrar, are in the interests of the employees concerned and meet their reasonable requirements for information about labour remuneration. In Tasmania,<sup>130</sup> awards and registered agreements generally contain provisions, mainly in the form of "payment of wages" clauses, dealing with wage statements and stipulating that on or prior to pay day the employer must indicate to each employee, in writing, the amount of wages to which he is entitled, the amount of deductions made therefrom, and the net amount being paid.

**444.** In some countries, the provisions respecting wage statements do not impose an automatic obligation upon the employer, but instead establish a right which may be exercised by the worker. In such cases, the law merely provides that, upon request, workers may obtain a copy of their accounts in any pay

<sup>128</sup> (1), s. 353A(2); (2), ss. 132A(1), 132B(1).

<sup>129</sup> (3), s. 123(1); (4), s. 7(1). Similarly, in Queensland (5), s. 370(1), (2), at the time of payment an employer must state how the payment is made up by providing a written statement to the employee. The statement, which may be included in the employee's pay envelope, must indicate the date of payment, the period covered by the payment, the number of hours at ordinary and overtime rates, the ordinary and overtime hourly rates, the gross and net wages paid, the details of any deductions and the amount of the contributions paid to a superannuation fund. In South Australia (6), s. 102(7), if an employee is paid on an hourly basis, or on a basis where the rate varies according to the time worked, the employer must provide the employee at the time of each payment with a written record showing the number of hours worked during the relevant period (distinguishing between ordinary time and overtime) and the rate of pay on which the payment is based.

<sup>130</sup> See, for instance, Building Trades Award, s. 69(b); Electrical Engineers Award, s. 24(e); Restaurant Keepers Award, s. 28(c); Shipbuilders Award, s. 27(b); Automotive Industries Award, Part III, s. 7(e).

period or may inspect the documents used as a basis for calculating their remuneration. This is the case, for instance, in *Barbados*,<sup>131</sup> *Dominica*<sup>132</sup> and *Poland*.<sup>133</sup> In *Costa Rica*<sup>134</sup> and *Mexico*,<sup>135</sup> the employer must, at the worker's specific request, issue a written statement every 15 to 30 days showing the number of days worked and the remuneration paid. In New Zealand,<sup>136</sup> every employer must, at the request of an employee or a person authorized to represent such an employee, provide that employee or the employee's representative immediately with access to or a copy of or an extract from any part or all of the wages and time record relating to the employment of the employee at any time in the preceding six years. Similarly, in *Sri Lanka*,<sup>137</sup> the employer has to communicate all particulars of the wages paid to a worker upon the latter's own request or upon the request of the trade union to which she/he belongs.

**445.** The situation is similar with respect to certain extra payments, such as commissions and profit shares. In Indonesia,<sup>138</sup> for instance, when the entire wage or a part of it is based on data which can be obtained only from the books of the employer, the worker is entitled to request such data and evidence from the employer. Similarly in *Greece*,<sup>139</sup> *Netherlands*,<sup>140</sup> *Spain*<sup>141</sup> and *Suriname*,<sup>142</sup> in the case that the wages consist wholly or partly of a profit-share, the employer is bound to provide adequate information on the enterprise's profits and losses and to produce, if necessary, the accounting books. In *Panama*,<sup>143</sup> where the wage is composed of commissions on sales or amounts collected, or both, the employer is bound to provide detailed information permitting the worker to verify the exactness of the calculation of the amount of wages due. Finally, in *Swaziland*,<sup>144</sup> employees who are entitled to a commission or share of the profits

<sup>131</sup> (1), s. 17(1). See also El Salvador (2), s. 138.

<sup>132</sup> (1), s. 17(1).

<sup>133</sup> (1), s. 85(5).

<sup>134</sup> (1), ss. 22, 24(f).

<sup>135</sup> (2), ss. 132(VII), 804.

<sup>136</sup> (5), s. 130(2).

<sup>137</sup> (2), s. 3C. Similarly, in *Sudan* (1), s. 35(8), the law provides, yet only with respect to wage cuts, that upon the worker's request the employer has to supply a statement showing details of such cuts.

<sup>138</sup> (2), s. 29(1).

<sup>139</sup> (1), s. 654.

<sup>140</sup> (1), s. 1638E(1).

<sup>141</sup> (1), s. 29(2).

<sup>142</sup> (1), s. 1614E(1).

<sup>143</sup> (1), s. 128(21).

<sup>144</sup> (1), s. 61(3).

of the enterprise in which they are employed must receive at the time such commission or share is paid to them full details as to the method of calculation of the commission and the total amount of profit of the enterprise in respect of the period to which the payment relates.

**446.** The various provisions on the evidential weight of wage statements and the presumptive significance of the acceptance of such documents by the worker are of particular interest. In a number of countries, the law provides that the mere acceptance of a wage slip by employees without protest or reservation may not be deemed equivalent to a waiver of payment of all or part of any wages, additions to wages, bonuses or allowances of any kind which are payable to them under laws and regulations or the contract. This is the case, for instance, in *Central African Republic*,<sup>145</sup> *France*,<sup>146</sup> *Madagascar*,<sup>147</sup> *Swaziland*<sup>148</sup> and *Tunisia*.<sup>149</sup> Similarly, in *Iraq*,<sup>150</sup> an employer may be discharged in respect of outstanding wages only once the worker has signed the wage register, although such signature does not constitute a waiver of any right on the worker's part. The same applies in *Jordan*,<sup>151</sup> where the presence of the worker's signature on any statement or record of remuneration, or any receipt for a specified amount, may not extinguish the latter's right to any sum additional to the payment made by virtue of law, regulations or contract.

**447.** In addition, the law in *Benin*,<sup>152</sup> *Chad*,<sup>153</sup> *Mauritania*<sup>154</sup> and *Senegal*<sup>155</sup> provides that, in the event of a dispute concerning the payment of wages, supplements, bonuses and allowances of all kinds, non-payment shall be presumed irrefutable (except in the case of *force majeure*) unless the employer can produce the pay register duly initialled by the worker or a similarly initialled or countersigned copy of the pay slip respecting the disputed wage. In *Egypt*,<sup>156</sup>

<sup>145</sup> (1), s. 106. This is also the case in *Benin* (1), s. 226; *Cameroon* (1), s. 69(4); *Chad* (1), s. 264; *Comoros* (1), s. 105; *Congo* (1), s. 90; *Côte d'Ivoire* (1), s. 32.6; *Democratic Republic of the Congo* (1), s. 85; *Djibouti* (1), s. 101; *Gabon* (1), s. 153; *Guinea* (1), s. 218; *Mali* (1), s. L.110; *Mauritania* (1), s. 91; *Niger* (1), s. 164; *Togo* (1), s. 97.

<sup>146</sup> (1), s. L.143-4.

<sup>147</sup> (1), s. 74.

<sup>148</sup> (1), s. 61(2).

<sup>149</sup> (1), s. 145.

<sup>150</sup> (1), s. 52(2).

<sup>151</sup> (1), s. 46(b).

<sup>152</sup> (1), s. 226. See also *Burkina Faso* (1), s. 115; *Congo* (1), s. 90; *Democratic Republic of the Congo* (1), s. 84; *Gabon* (1), s. 153.

<sup>153</sup> (1), s. 265.

<sup>154</sup> (1), s. 92.

<sup>155</sup> (1), s. L.117.

<sup>156</sup> (1), s. 35.



an employer cannot be presumed to have paid the wage to a worker unless the latter acknowledges its receipt by signing the wage register, the wage slip or a special receipt drawn up for the purpose. In Seychelles,<sup>157</sup> where an employer fails to keep a record of the wage payment in the pay book, including some evidence of receipt of payment by the worker, a presumption that the employer has not made the payment arises against the employer.

**448.** Finally, in some countries, such as *Comoros*,<sup>158</sup> no regulations have as yet been adopted to establish the particulars of workers' individual pay slips, as required under the general labour legislation. In the case of *Belarus*,<sup>159</sup> the Government has not yet established the rules for the keeping of basic labour documents, including the wage settlement form, which should contain details of wages and wage deductions. In *Austria*,<sup>160</sup> the exact form and content of the itemized pay statement is left to be determined by the enterprise agreement, in the absence of binding laws on the subject. In response to repeated observations made by the Austrian Federal Chamber of Labour concerning the need to establish a clear legal basis for the employer's obligation to supply a regular accounting statement of the wages paid, the Government has stated that the provisions of Article 14 of the Convention allow for a certain flexibility and that, while there are no detailed provisions in law on the manner of payment of wages for most workers, such arrangements are assured through collective agreements.

### 3. Maintenance of payroll records

**449.** Paragraph 8 of the Recommendation provides that employers should be required in all appropriate cases to maintain wage records showing, in respect of each worker, the wage particulars specified in Paragraph 7, namely the gross and net amount of wages, and the amount of any deductions. This provision therefore expands on the requirement set forth in Article 15(d) of the Convention, which calls for the maintenance, in all appropriate cases, of adequate records in an approved form and manner.<sup>161</sup> In many countries the law seems to follow the above provisions to the letter and provides for the

<sup>157</sup> (1), s. 36(2).

<sup>158</sup> (1), s. 105.

<sup>159</sup> (1), s. 52.

<sup>160</sup> (1), s. 97(1). Similarly, in Switzerland (2), s. 323b, the law requires the provision of a detailed account at the time of payment without specifying the wage particulars that such an account should include.

<sup>161</sup> It should be noted that the text originally proposed by the Office contained a reference to "wage records", but the word "wage" was deleted during the first Conference discussion on the ground that this qualification might be restrictive in its effect; see ILC, 31st Session, 1948, *Record of Proceedings*, p. 464.

maintenance of wage records containing the same particulars as those appearing in wage statements. For example, in the *Republic of Moldova*,<sup>162</sup> the employer is obliged to ensure that all the wage details contained in the pay slip are also recorded in appropriate pay-sheets. Similarly, in Morocco<sup>163</sup> and *Swaziland*,<sup>164</sup> every employer is obliged to keep a wage register containing, in respect of each employee, all the particulars required to appear in the statement of earnings and to keep such register for a period of three years from the date of the last entry. In *Tunisia*,<sup>165</sup> the items mentioned on the pay slip must be entered into a wage ledger, the production of which may be demanded at any time by a labour inspector. In some countries, such as China<sup>166</sup> and Croatia,<sup>167</sup> the wage statement takes the form of a copy of the payroll account relating to each employee. Inversely, in *Paraguay*,<sup>168</sup> *Spain*<sup>169</sup> and *Uruguay*,<sup>170</sup> the national legislation requires that copies of the wage statements delivered to workers must be stored for a period which varies from five to ten years in order to facilitate labour inspection.

**450.** In certain countries, such as *Burkina Faso*,<sup>171</sup> *Djibouti*,<sup>172</sup> *Madagascar*<sup>173</sup> and *Senegal*,<sup>174</sup> all the wage details contained in an individual pay slip have to be noted by the employer in a register kept for this purpose, known as the “employer’s register”. The employer’s register consists of three parts: the first part includes personal information on all workers and particulars of their contracts; the second contains full particulars of work performed, wages and leave; and the third is reserved for certifications, notices or comments by

<sup>162</sup> (1), s. 102; (2), s. 19(3). Similarly, in *Ukraine* (2), s. 30, the legislation calls for a reliable accounting of work and an accounting record of expenditures on the payment of wages. See also *Nicaragua* (3), s. 1, and *Peru* (5), s. 18.

<sup>163</sup> (1), s. 11.

<sup>164</sup> (1), s. 151(1)(a), (2)(b).

<sup>165</sup> (1), s. 144. See also *Rwanda* (4), s. 4.

<sup>166</sup> (1), s. 6.

<sup>167</sup> (1), s. 83(4). Similarly, in *Bulgaria* (1), s. 270(3), the legislation provides simply that wages must be paid to the employee from a payroll or against receipt.

<sup>168</sup> (1), s. 235.

<sup>169</sup> (6), s. 3.

<sup>170</sup> (5), ss. 2, 4.

<sup>171</sup> (1), s. 233; (2), ss. 5, 6, 9, 10. This is also the case in *Benin* (1), s. 285; *Central African Republic* (1), ss. 106, 171; (2), s. 2; *Chad* (1), s. 498; (3), ss. 2, 3, 5, 7, 8; *Côte d’Ivoire* (1), ss. 32.5, 93.2; (2), ss. 57, 59, 64, 66; *Mali* (1), ss. L.107, L.108, L.130; (3), ss. A.109-11, A.109-12; *Mauritania* (1), s. 91.

<sup>172</sup> (1), ss. 101, 171.

<sup>173</sup> (1), s. 149.

<sup>174</sup> (1), ss. L.116, L.221; (2), ss. 6, 8, 13.

labour inspectors. The register must be kept for five to ten years after the date of the last entry and has to be produced at the request of labour inspectors. Only agricultural enterprises employing five to ten workers or fewer may temporarily be exempted from the maintenance of wage records and the delivery of wage statements, while persons employing domestic workers are exempted from the obligation to keep a wage register, but not from the obligation to issue a pay slip. Similar requirements for the maintenance of an employer's register are laid down by the labour laws of *Cameroon*,<sup>175</sup> *Mauritius*<sup>176</sup> and *Niger*.<sup>177</sup>

**451.** In Australia, under the state legislation of Western Australia,<sup>178</sup> employers are obliged to keep records containing such details as the gross and net amounts paid to employees, all leave taken by employees, whether paid or unpaid, any information necessary for the calculation of the entitlement to long service leave and other particulars as prescribed by relevant regulations. These wage records must be in a form that is legible and have to be prepared using indelible material, or stored in electronic form, and they must be made in relation to each payment within 14 days of the payment. Such records may be viewed by either the employee, upon his/her written request, by a person authorized by the employee, or by an industrial inspectorate. The duty placed on the employer to let the employee inspect the records must be complied with not later than the end of the next pay period after the request for inspection is received, and is not affected by the fact that the employee may no longer be employed by the employer at the time the request is made. In the United States,<sup>179</sup> under laws and regulations at both the federal and state levels,

<sup>175</sup> (1), ss. 69(1), 116(1); (2), ss. 4, 6. This is also the case in *Comoros* (1), ss. 105, 187; *Congo* (1), ss. 90, 182; *Togo* (1), ss. 97, 166.

<sup>176</sup> (1), s. 49(2)(b). Only employers employing 15 or more workers are obliged to keep a remuneration book.

<sup>177</sup> (1), ss. 163, 274; (3), ss. 212, 214.

<sup>178</sup> (10), ss. 44(2), 45(1), (2); (11), s. 4; (12), ss. 47(2), 48. Similarly, in the United Kingdom: Isle of Man (15), s. 6; (16), s. 38, and Virgin Islands (22), s. C39(1), (2), reference is made to the possibility of computerized maintenance of records and the employee's right to request the presentation of such records for inspection.

<sup>179</sup> (1), s. 11(c); (2), s. 516.5. See also Alaska (5), s. 23.10.100(a); Arizona (7), s. 23-721; Arkansas (8), s. 11-2-115(a)(2); California (9), s. 226(a); Colorado (10), s. 8-4-102(3); Connecticut (11), s. 31-66 and (12), s. 31-60-12(a); Delaware (13), s. 1108(6); Georgia (15), s. 34-2-11; Hawaii (16), s. 388-7(6); Idaho (17), s. 45-610(1); Illinois (18), s. 115/10; Iowa (20), s. 91A.6(1)(d); Kentucky (22), s. 337-320 and (23), s. 1:066(1), (2); Louisiana (24), s. 14(B); Maine (25), s. 622; Maryland (26), s. 3-424; Michigan (28), s. 408.479(1), (3); Minnesota (29), s. 181.88; Missouri (32), s. 290.520; Nevada (35), s. 608.115(1), (3); New Hampshire (36), s. 275:49(VI); New Jersey (37), s. 34:11-4.6; New Mexico (38), s. 50-4-9(A); New York (39), s. 195(4); North Carolina (40), s. 95-25.15(b) and (41), ss. 13-12.0801, 13-12.0802; North Dakota (42), s. 34-06.1-07; Ohio (43), s. 4111.08; Pennsylvania (46), s. 231.31(a); Rhode Island (47), s. 28-12-12; South Carolina (48), s. 41-10-30(B); South Dakota (49), s. 62-6-4; Tennessee (50),

employers are required to keep true and accurate employment records for employees regarding the wages, hours and other conditions and practices of employment, and to preserve such records normally for a period of at least three years. In Canada,<sup>180</sup> all jurisdictions have enacted provisions requiring employers to keep detailed personnel records that include data on wages. Normally, the information recorded includes the wage rate, gross and net amount of wages, hours worked, overtime, vacation pay, deductions and other particulars. Depending on the jurisdiction, registers must be kept for a period that varies from 12 months to five years after the work was performed or after the entry was recorded (in half the jurisdictions the period is 36 months), and must be available at all reasonable times for examination by inspectors.

**452.** Furthermore, in India,<sup>181</sup> every employer must maintain a register of wages in respect of persons employed showing such particulars as the wages paid to them and the deductions made from their wages, and the entries in respect of each employee pertaining to a wage period should bear the signature or thumbprint of the employee concerned. Such wage registers must be preserved for a period of three years after the date of the last entry and must be produced on demand for the labour inspector during the course of an inspection of the establishment. In *Malaysia*,<sup>182</sup> every employer must keep a register containing information relating to employees, i.e. personal details, details concerning the terms and conditions of employment and details of wages and allowances earned during each wage period. Such a register must be preserved for not less than six years and be available for inspection. In Namibia,<sup>183</sup> every employer must keep a wage register indicating for each employee the wage scale, pay period, time per day or shift worked, as well as the total number of hours worked during the pay period, the remuneration payable in respect of ordinary working hours, overtime, night work, work on public holidays and allowances, the gross and net amounts of remuneration payable and the details of any deductions.

s. 50-2-103(i); Utah (52), s. 34-28-10(1); Vermont (53), s. 393; Washington (55), s. 49.46.070 and (56), s. 296-126-050(1); West Virginia (57), s. 21-5-9(6); Wyoming (59), s. 27-4-203.

<sup>180</sup> (1), s. 252(2); (2), s. 24(2). See also Alberta (4), ss. 14(1), 15; British Columbia (6), s. 28; Manitoba (7), s. 135(1), (3); New Brunswick (8), s. 60(1), (3); Newfoundland and Labrador (9), s. 63(1), (2), (3); Nova Scotia (12), ss. 15, 16(a); Ontario (14), s. 15(1), (5); Prince Edward Island (15), s. 33(1); Saskatchewan (17), s. 70(1), (2).

<sup>181</sup> (1), s. 13A; (3), s. 26(1), (3), 26A, 26B. This is also the case in El Salvador (2), s. 138.

<sup>182</sup> (1), s. 61(1), (2); (3), ss. 5, 6, 7.

<sup>183</sup> (1), s. 4(1)(a), (2); (2), Schedule, s. 1. There is also an obligation to keep a separate register relating to the granting of leave and a register concerning foreign employees. All such records must be retained for a period of not less than five years.

**453.** In addition, in *Belgium*,<sup>184</sup> employers are bound by law to keep two types of employment documents, the personnel register and the individual accounts book. This latter document records for each pay period, among other data, the number of days of work, all the wage components, including the basic wage, pay supplements, benefits in kind, the 13th month and the end-of-year premium, the amount of social security contributions, the taxable amount and the net amount of wages. The above documents must be preserved for five years. In the *Democratic Republic of the Congo*,<sup>185</sup> every employer, except for persons exclusively employing domestic staff, is required to keep a pay book containing all wage details with regard to payments made to the employees. In *Algeria*,<sup>186</sup> the pay book must indicate the worker's name and position, the pay period, the basic wage, benefits, including overtime pay, and any deductions, especially those related to the social security and tax systems. Pay books, as well as all other special books and registers, have to be made available at the request of any competent authority and be kept for ten years after the date of the last entry. In *Dominica*,<sup>187</sup> every employer is obliged to establish and keep, for a period of at least two years after the work is performed, a register of wage payments showing, with respect to each employee, among other indications, the wage rate, the hours worked and the actual earnings and payments made. In *Argentina*,<sup>188</sup> *Brazil*<sup>189</sup> and *Costa Rica*,<sup>190</sup> employers are obliged to keep special books containing full particulars of the persons in their employment, such as the dates of commencement and termination of employment, the remuneration due and paid, as well as details concerning any persons in respect of whom family allowances are payable.

**454.** In other countries, the legislation makes provision for both the keeping of wage ledgers and the delivery of wage statements, without always specifying the particular items to be included in these documents. This is the

<sup>184</sup> (4), s. 4(1); (5), ss. 5, 16, 25. See also Germany (1), s. 114(1), (2), and United Kingdom: Falkland Islands (10), s. 4(5).

<sup>185</sup> (1), ss. 188, 189, 190.

<sup>186</sup> (1), s. 156; (2), ss. 3, 13, 17.

<sup>187</sup> (1), s. 17(1); (4), s. 29(1).

<sup>188</sup> (1), s. 52. See also *Venezuela* (4), s. 4, where by virtue of a ministerial decision, employers have to submit to the competent authorities once every three months statistical information concerning the number of workers employed, the type of employment, the hours of work performed, and the amount of wages paid. In *Chile* (1), s. 62, an employer employing five or more persons must keep a remuneration book to be stamped by the tax authorities.

<sup>189</sup> (2), s. 41; (9), s. 1(iv).

<sup>190</sup> (1), s. 176. This requirement applies to enterprises employing ten or more workers. This is also the case in *Honduras* (2), s. 380.

case, for instance, in *Egypt*,<sup>191</sup> *Guinea*<sup>192</sup> and *Israel*,<sup>193</sup> where employers are bound to keep ledgers of the wages due to their workers and the wages paid, as well as to issue to their employees a detailed written statement of the wages paid and amounts deducted. In the *Syrian Arab Republic*,<sup>194</sup> the payment of wages is certified either by the worker's signature of a payroll record, or by acceptance of a wage slip established in two copies. In the *United Republic of Tanzania (Zanzibar)*,<sup>195</sup> every employer is required to keep a remuneration book showing, in respect of every employee, the days worked and the remuneration paid, and on the payment of such remuneration, the employer has to issue a pay slip and cause the employee to affix a signature or thumbprint in the remuneration book. The remuneration book must be preserved for a period of three years and be produced for the labour inspection services on request.

**455.** In contrast, in certain countries, such as *Colombia*,<sup>196</sup> *Ecuador*,<sup>197</sup> *Iraq*,<sup>198</sup> *Panama*,<sup>199</sup> *Sri Lanka*<sup>200</sup> and *Zambia*,<sup>201</sup> there is no specific provision requiring employers to provide workers regularly with particulars of the wage payment for each period, but only that they should maintain a record of the wages paid and of every deduction made and that such records should be kept at the workplace and should be made available for inspection at the request of the competent authorities. This is also the case in *Botswana*,<sup>202</sup> where the national

<sup>191</sup> (1), s. 35.

<sup>192</sup> (1), ss. 217, 219.

<sup>193</sup> (1), s. 24.

<sup>194</sup> (1), ss. 49, 69; (2), ss. 1, 3. In *Lebanon* (2), s. 4, the law makes explicit reference to Articles 14(b) and 15(d) of the Convention and lays down that all employers must inform their workers in a clear manner of the particulars of their wages for the pay period concerned and must keep a record for this purpose.

<sup>195</sup> (2), s. 48(1), (2).

<sup>196</sup> (1), ss. 41, 486(1). See also *Guatemala* (2), ss. 61, 102.

<sup>197</sup> (2), s. 42(7).

<sup>198</sup> (1), ss. 52(1), 149(1)(b).

<sup>199</sup> (1), ss. 128(11), 152.

<sup>200</sup> (2), ss. 3(1), (2), 41(1), (2); (5), s. 24; (4), s. 17(1)(ii). The law further provides that every employer must keep a remuneration record in respect of each employee containing full particulars for each pay period, including an acknowledgement on the part of the employee in proof of receipt of the net remuneration. Wage records must be kept for four years.

<sup>201</sup> (1), s. 50. See also *Zimbabwe* (1), s. 125(1), (4).

<sup>202</sup> (1), s. 93(1); (5), s. 14(1). In *Uganda* (2), ss. 29, 30, every employer is bound to keep adequate and proper books of accounts in respect of the wages of employees and to produce such books for examination to any authorized officer. Employers are also required to keep a muster roll of all employees containing such particulars as the rate of pay, deductions, the amount earned and the amount paid. In *Guyana* (1), ss. 10, 17(2), and *Nigeria* (1), s. 75(1), the law merely provides

legislation, while not specifically addressing the question of wage statements, contains detailed provisions on record-keeping requiring every employer to maintain records, books and accounts in respect of each employee showing, among other information, the wage rate and the pay interval, particulars of all payments made on termination of the contract and particulars of other forms of remuneration, such as overtime payments, production bonuses and cost-of-living allowances. In the *Philippines*,<sup>203</sup> the payment of wages is effected by means of a payroll containing, in respect of each employee, information on the pay rate, the amount due for regular and overtime work, any deductions and the amount actually paid. Every employee has to sign the payroll, which must be kept at the workplace and be retained for at least three years from the date of the last entry. Similarly, in Thailand,<sup>204</sup> an employer who employs ten or more persons must maintain documents relating to the payment of wages, which should include information on the rate and amount of wages received by each employee and which should be signed by each employee at the time of payment as evidence of such payment. An employer is further required to keep the documents relating to the payment of wages for not less than two years from the date of such payment.

**456.** Furthermore, in Seychelles,<sup>205</sup> employers are required to keep pay books for the purpose of maintaining a record of the wages due to each of the workers, of the deductions made therefrom and of the amounts actually paid. No specific provision is made for the issue of individual wage statements to workers, other than the requirement that at the time of each payment pay books should include a record of the payment, together with evidence of receipt of payment by the worker. Such pay books are to be kept at the place of employment and have to be made available for inspection by the competent officer. In *Malta*,<sup>206</sup> every employer except a person employing domestic or casual workers, must keep a register showing, in respect of each employee, among other information, the total wages paid each week, the nature of the work

that every employer must keep such records of wages as are necessary to show that the provisions of the Labour Code are being complied with.

<sup>203</sup> (2), Bk. III, Rule X, ss. 6, 10, 11, 12.

<sup>204</sup> (1), ss. 114, 115. In Singapore (1), s. 95(1), the Employment Act requires every employer to keep at the place of employment a register, made accessible to the workers, showing the basic rate of pay and allowances, the amount earned and the amount of deductions made from the earnings of each employee. Moreover, the Government of Singapore has reported that, although no national laws provide for wage statements, it is a general practice across industries for wage statements to be issued to employees to keep them informed of the particulars of their wages for the salary period concerned. In Japan (2), ss. 108, 109, and Republic of Korea (1), ss. 41, 47, the legislation requires that an employer maintains a wage ledger and preserves such document for a period of three years.

<sup>205</sup> (1), ss. 35(1), 36(1), 68.

<sup>206</sup> (1), s. 14(1), 26(3).

in which the employee is engaged, the work hours accomplished and the wage rates applied, while in *Sudan*,<sup>207</sup> employers are bound to keep a record on every worker showing, among other data, the wage, any deductions made and the annual and sick leave, with their dates. In *Libyan Arab Jamahiriya*,<sup>208</sup> Saudi Arabia<sup>209</sup> and *Yemen*,<sup>210</sup> the law provides for the worker's signature upon a document such as a pay register, payroll or special receipt certifying the receipt of wages. In the United Arab Emirates,<sup>211</sup> every employer engaging 15 or more employees is obliged to maintain a remuneration register showing the amount of each employee's daily or monthly pay, any bonuses, piece-work wages or commissions paid, days of work and the date of final departure from work, while in Bahrain,<sup>212</sup> Kuwait<sup>213</sup> and Qatar,<sup>214</sup> employers are bound to keep a workers' register containing important particulars in respect of each worker, such as occupation, date of engagement, current wage, annual and sick leave granted, penalties inflicted and the date and reasons for the termination of employment.

**457.** In New Zealand,<sup>215</sup> the law requires every employer at all times to keep a wages and time record showing, in respect of each employee, information including the hours or days worked by the employee, the wages paid at each pay period and the method of calculation. In addition, the Government of New Zealand has indicated that, even though there are no national laws or regulations that provide for wage statements to be issued at the time of each payment of wages, nothing prevents an agreement to this effect from being established, based on custom and practice. In Ghana,<sup>216</sup> labour regulations prescribe that every employer who employs persons to whom a minimum remuneration order applies must keep a record of the remuneration paid to the persons concerned, while in *Cuba* and *Jordan*, the obligation of maintaining adequate wage records flows indirectly from the laws and regulations concerning social security which require wage registers and payment rolls to be communicated to the social security institution.

<sup>207</sup> (1), s. 65.

<sup>208</sup> (1), ss. 27, 37, 84.

<sup>209</sup> (1), s. 118.

<sup>210</sup> (1), ss. 66(2), 89(e).

<sup>211</sup> (1), s. 54.

<sup>212</sup> (1), ss. 69, 99. The law also requires employers to make it possible for workers to consult the details of their wages and, whenever necessary, to ascertain the accuracy of the register. See also Oman (1), s. 17.

<sup>213</sup> (1), s. 47.

<sup>214</sup> (1), s. 73.

<sup>215</sup> (5), s. 130(1).

<sup>216</sup> (2), s. 17; (1), s. 48(1)(g).



**458.** Finally, in a small number of countries, such as *Bolivia, Islamic Republic of Iran, Romania* and *Tajikistan*, there is no obligation laid down in national laws or regulations for either the provision of wage statements or the maintenance of adequate wage records, as required by Articles 14(b) and 15(d) of the Convention.<sup>217</sup>

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**459.** The above merely serves to confirm the importance of establishing a firm requirement to inform workers of the essential wage conditions applicable to their contract or employment relationship, as well as the requirement to provide at the time of each payment of wages documented information detailing earnings for the pay period concerned. Although the drafters of the Convention decided to phrase the duty to provide information on wages in non-binding terms, leaving it to national authorities to determine whether implementing measures are needed, the relevant legislation in most member States gives effect to the provisions of Article 14 of the Convention by laying down formal requirements. Whether through individual references in the employment contract, collective notification through the posting of notices and works regulations, the systematic maintenance of wage registers and payroll records, or the supply of itemized wage statements, binding arrangements have been established in practically all countries with a view to informing workers in advance, in a clear and comprehensive manner, of the rules governing the payment of their remuneration. In addition to ensuring the provision of essential information to workers, some of these arrangements are also designed to facilitate effective supervision and control of the manner in which effect is given in practice to the requirements set out in the Convention.

**460.** In the Committee's opinion, under modern conditions, the need to ensure greater transparency and protection of workers' rights has raised the principle of keeping workers adequately informed of their wage conditions to the level of one of the fundamental requirements of the Convention. It would even appear that being sufficiently informed of wage particulars, such as all the various wage components and the applicable rates, the method of calculation and compulsory deductions, is now almost as important as being paid on time and in full, and is in any event merely indispensable for a full understanding of the manner in which the amount of wages due is reckoned. Furnishing a worker with a detailed wage statement can, apart from giving the worker relevant information on the different elements of the wages set out in the statement, provide a

<sup>217</sup> For instance, the Committee has addressed direct requests on this point to *Bolivia* in 2001, *Romania* in 1995 and *Islamic Republic of Iran* in 1993.

valuable means of proof regarding the existence of the employment contract and other matters relating to the employment relationship. However, a number of the reports received suggest that, if the wage statement is signed by the worker, there is a risk that such a document may be interpreted as amounting to acceptance by the worker that the wages owed to him have been paid and a renunciation of any further claims in this respect. The Committee emphasizes that the requirement for a wage statement should be such that the statement serves to provide information rather than being used inappropriately in a way detrimental to the worker's interests.