- WAC 296-126-040 Statements furnished. (1) Every employer shall furnish to each employee at the time of payment of wages an itemized statement showing the pay basis (i.e., hours or days worked), rate or rates of pay, gross wages and all deductions for that pay period.
- (2) An itemized pay statement means a separate written statement from the paycheck issued to employees on each payday. Pay periods shall be identified on the pay statement by month, day, year, and payment date.
- (3) The pay statement may be furnished or made available electronically provided each employee has access to receive and copy it on the payday. If an employee cannot receive an electronic pay statement at work or at home on the established payday, the employer must provide a written pay statement to the employee on the payday.

[Statutory Authority: Chapter 49.12 RCW. WSR 10-04-092, § 296-126-040, filed 2/2/10, effective 3/15/10; Order 74-9, § 296-126-040, filed 3/13/74, effective 4/15/74.]