

# Wage Offset Rules – Chapter I, Section 6 (b-f)

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## **Section 6. Wage Offset Rules.**

These Rules are promulgated to govern what sums may be lawfully offset by an employer from money due the employee.

### **(b) Offsets.**

The following sums shall constitute proper offsets from wages due an employee.

- (i) Any sums deducted from wages pursuant to the Internal Revenue Code or any other Federal tax provision
- (ii) Any sums deducted from wages pursuant to the Social Security Administration Act and the Federal Insurance Contribution Act.
- (iii) Any sums deducted from wages as dues, contributions, or other fees to any labor organization or association; and any sums as contributions for any employee's participation or eligibility in any health, welfare, insurance, retirement, or other benefit plan or program, provided:
  - (a) That such employee has granted written authorization for such deductions; and
  - (b) That such deductions shall terminate upon the employee's written revocation of said authorization.
- (iv) Any sums deducted from wages as payments, repayments, contributions, deposits, to any credit union, banking, savings, loan, trust, or other financial institution, provided:
  - (a) That such employee has granted written authorization for such deductions; and
  - (b) That such deductions shall terminate upon the employee's written revocation of said authorization.
- (v) Any sums deducted from wages as payment for any purchase of goods or services by the employee from the employer, provided:
  - (a) That the goods or services sold by the employer are sold in the ordinary course of his or her business.
  - (b) That the employee has actual or constructive possession of the goods or services purchased: and

- (c) That the employee's purchase is evidenced by the employee's writing acknowledgement.
- (vi) Any sums deducted from wages for damages suffered by the employer due to the employee's negligence, provided:
  - (a) That the employee's negligence is determined by a judicial proceeding;
  - (b) That the amount of the damage suffered by the employer is determined by a judicial proceeding;
  - (c) That the negligence and damages arise in the course of employment; and
  - (d) That the employer has not received payments, compensation, or any form of restitution from any insurer, assurer, surety or guaranty to cover any of the damages. Where the employer has received payments, compensation, or any form of restitution from any insurer assurer, surety or guaranty to cover any of the damages caused by the employee's negligence, the sum of the offset shall not exceed the amount of any applicable deductible or two hundred fifty dollars (\$250.00) whichever is less.
- (vii) Any sums deducted from wages pursuant to ["Attachment" \(W.S. 1-15-201 through 1-15-212\)](#) or ["Garnishment" \(W.S. 1-15-401 through 1-15-425\)](#) and W.S. 27-4-106, W.S. 27-4-107, and W.S. 27-4-108.
- (viii) Any sums deducted from wages as repayment to the employer by the employee of any cash advances, loans or payments of expenses for optional benefits such as tuition assistance, relocation and training, made to the employee by such employer, provided:
  - (a) That the cash advance, loan or payment of expenses to the employee occurred while said employee was in the employ of such employer; and
  - (b) That the employee's receipt of such cash advance, loan or payment of expenses is evidenced by the employee's written acknowledgement.
- (ix) Any sums deducted from wages resulting from cash shortages, provided:
  - (a) That the employee gives written acknowledgement upon beginning employment that he or she shall be responsible for any such shortages.
  - (b) That the employer and employee verify in writing the amount of cash that is in the register or cash box at the beginning of the employee's work period;
  - (c) That the employer and employee verify in writing the amount of cash that is in the register or cash box immediately at the end of the employee's work period; and
  - (d) That the employee be the sole and absolute user and have sole access to the register or cash box from the time checked in under subsection (B) until the time checked out under subsection (C)
- (x) Any sums deducted from wages as payment for any purchase of tools, equipment, uniforms, or other items required for the employment of the employee, provided:
  - (a) That the employee has actual or constructive possession of the items; and

- (b) That the employee's purchase and receipt of the item is evidenced by written acknowledgement.
- (xi) Any sums deducted from wages as payment for tools, equipment, uniforms, or other items assigned to the employee by the employer, provided:
  - (a) That such item was assigned to the employee to be used within the scope of the employee's employment.
  - (b) That the employee gave written acknowledgement of the receipt of such items; and
  - (c) That such items have not been returned to the employer upon termination.

**(c) Payment of Undisputed Wages.**

- (i) In the case of a dispute over wage offsets, the employer shall give written notice to the employee, his counsel, or Labor Standards of the amount of wages which he or she concedes to be due and shall pay such amount without condition within the time required by statute.
- (ii) Acceptance by the employee of any partial payment of wages made hereunder shall not constitute a release or waiver as to the balance of any claim for the remaining unpaid wages.

**(d) Improper Agreements**

Any agreement and/or contract, written or otherwise, between any employer and any employee or his representative, in contravention of the lawful offsets enumerated in this Chapter shall be null and void.

**(e) Check Stubs**

All lawful offsets enumerated in this Chapter shall be itemized on a statement or a detachable check stub and provided to the employee as required by W.S. 27-4-101(b).

**(f) Enforcement**

No employer shall be permitted to deduct from wages due an employee any sums not enumerated in this Chapter.