



The Top Three FLSA Violations and How to Avoid Them

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Introduction

The Wage and Hour Division (WHD) of the U.S. Department of Labor is responsible for administering and enforcing some of our nation's most comprehensive labor laws, including the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA). Since Fiscal Year 2000, the WHD has recouped more than \$1.25 billion in back wages for nearly two million workers. For Fiscal Year 2007, they recouped \$220,613,703 in back wages for 341,624 workers — the highest amount ever collected. Of that \$220+ million, \$163,391,549 was for overtime alone. None of the amounts mentioned includes the penalties assessed against the employers. This record-breaking performance demonstrates the department's commitment to bringing employers, especially large employers, into compliance. To avoid contributing to these record breaking collections, employers must ensure they are in compliance with the FLSA when it comes to three central areas: exempt employees, hours worked, and calculating overtime.

This paper will cover the following three topics:

1. Exempt vs. Nonexempt: Prove they are exempt or pay them overtime. It will discuss the FLSA's requirements for exempting employees from overtime and minimum wage requirements based on their job duties, salary level and salary payments. Basically it's either classify and pay correctly now or pay the DOL later. Parkland Hospital learned when they contributed \$487,970 for owed back wages for 459 employees to the DOL's record breaking year in March 2007 for among other violations, incorrectly classifying employees as exempt from the law and failing to properly pay them overtime wages.

2. Count Every Hour: This section will discuss the importance of understanding what are hours worked and how it is imperative to ensure that every hour the employee performs tasks for you is counted and paid correctly, including applying towards overtime. Failure to track and pay for all hours worked can lead to expensive settlements. This includes meal periods, travel time, and even if the work is not "authorized." Part of the back wages paid by Parkland Hospital include meal periods that were taken automatically each

day even if the employee did not take the lunch break. Failure to pay for travel time among other violations cost Koch Foods \$327,000 in back wages in 2007 when it was discovered that drivers were not paid for the driving time for transporting crews. Vatterott Educational Centers Inc. paid a total of \$191,246 to 304 employees for, among other items, failure to pay overtime due to hourly employees because the work was not "authorized." Roth Kase USA Ltd. discovered the cost of failing to comply with the definition of hours worked when it had to pay 111 of its low wage workers \$51,065 for not compensating employees for changing in and out of uniforms at the beginning and ending of their shift.

3. Calculating Overtime Pay the FLSA Way: Calculating overtime must be based on a 40 hour workweek and done according to the Department of Labor's own formula. This is not always the same thing as multiplying the employee's hourly wage times 1.5, and then multiplying the number of overtime hours. This section explains how to calculate overtime according to the FLSA formula. It explains what to do when bonuses or commissions or other forms of payments are included in the employee's gross wages and its effect on what is known as "regular rate of pay." Failure to treat incentives and other premium payments correctly in calculating overtime was one of the violations included in the record-breaking \$33 million dollar settlement between the DOL and Wal-Mart for 86,680 employees in January 2007.

Section 1

Exempt vs. Nonexempt: Prove they are exempt or pay them overtime.

The Fair Labor Standards Act (FLSA) requires that all employees in the United States be paid at least the federal minimum wage for all hours worked and overtime pay at time and one-half the regular rate of pay for all hours worked over 40 hours in a workweek unless specifically exempted. The exemptions are contained in Section 13(a)(1) of the FLSA and apply to employees employed as bona fide executive, administrative, professional and outside sales employees. Section 13(a)(1) and Section 13(a)(17) also exempt certain computer employees. To qualify for exemption, employees must pass three tests: job duties, salary level, and salary basis. Job titles do not determine exempt status. In order for an exemption to apply, an employee's specific job duties, salary amount and how that salary is paid must meet all the requirements of the Department's regulations.

Salary Level Test

For most employees, the minimum salary level required for exemption is \$455 per week. This must be paid "free and clear." This is the gross of the check and cannot include such items as room and board, etc. The \$455 per week may be paid in equivalent amounts for periods longer than one week:

Biweekly: \$910; **Semi-monthly:** \$985.83; **Monthly:** \$1,971.66.

Salary Basis Test

To qualify for exemption, employees generally must be paid at not less than \$455 per week on a salary basis. These salary requirements do not apply to outside sales employees, teachers, and employees practicing law or medicine. Exempt computer employees may be paid at least \$455 on a salary basis or on an hourly basis at a rate not less than \$27.63 per hour.

Being paid on a "salary basis" means an employee regularly receives a predetermined amount of compensation each pay period on a weekly or less frequent basis. The predetermined amount cannot be reduced because of variations in the quality or quantity of the employee's work. Subject to exceptions listed

below, an exempt employee must receive the full salary for any week in which the employee performs any work, regardless of the number of days or hours worked. Exempt employees do not need to be paid for any workweek in which they perform no work. If the employer makes deductions from an employee's predetermined salary, i.e., because of the operating requirements of the business, that employee is not paid on a "salary basis." If the employee is ready, willing and able to work, deductions may not be made for time when work is not available.

Permitted Salary Deductions

The seven exceptions from the "no pay-docking" rule are: (1) absence from work for one or more full days for personal reasons, other than sickness or disability; (2) absence from work for one or more full days due to sickness or disability if deductions made under a bona fide plan, policy or practice of providing wage replacement benefits for these types of absences; (3) to offset any amounts received as payment for jury fees, witness fees, or military pay; (4) penalties imposed in good faith for violating safety rules of "major significance;" (5) unpaid disciplinary suspension of one or more full days imposed in good faith for violations of workplace conduct rules; (6) proportionate part of an employee's full salary may be paid for time actually worked in the first and last weeks of employment; and (7) unpaid leave taken pursuant to the Family and Medical Leave Act.

Full Day Increments

Deductions allowed are for "one or more full days." This means a deduction may be taken from the salary under this language only in full-day increments. Deductions for partial-day absences violate the salary basis rule. The exception is those occurring in the first or final week of the employee's employment or for unpaid leave taken under the Family and Medical Leave Act. For example, an employee is absent for one and one half days to handle personal affairs. The employer may only deduct for the one full-day absence. The employee must receive a full day's pay for the partial day worked to meet the salary basis rule.

Exempt Employees Job Duties Tests

Category	Job Duties Required
Executive	Primary duty must be managing the enterprise, or managing a customarily recognized department or subdivision of the enterprise; must customarily and regularly direct the work of at least two or more other full-time employees or their equivalent; and must have the authority to hire or fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion or any other change of status of other employees must be given particular weight.
Administrative	Primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers; and includes the exercise of discretion and independent judgment with respect to matters of significance.
Professional:	
Learned:	Primary duty must be the performance of work requiring advanced knowledge, defined as work which is predominantly intellectual in character and which includes work requiring the consistent exercise of discretion and judgment; the advanced knowledge must be in a field of science or learning; and the advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.
Creative:	Primary duty must be the performance of work requiring invention, imagination, originality or talent in a recognized field of artistic or creative endeavor.
Other:	Teachers are exempt if their primary duty is teaching, tutoring, instructing or lecturing in the activity of imparting knowledge, and if they are employed and engaged in this activity as a teacher in an educational establishment. Practice of Law or Medicine: An employee holding a valid license or certificate permitting the practice of law or medicine is exempt if the employee is actually engaged in such a practice. An employee who holds the requisite academic degree for the general practice of medicine is also exempt if he or she is engaged in an internship or resident program for the profession.
Computer:	Must be employed as a computer systems analyst, computer programmer, software engineer or other similarly skilled worker in the computer field. The primary duty must consist of: 1) the application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications; 2) the design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on and related to user or system design specifications; 3) the design, documentation, testing, creation or modification of computer programs related to machine operating systems; or 4) a combination of the aforementioned duties, the performance of which requires the same level of skills.
Outside Sales	Primary duty must be making sales (as defined in the FLSA), or obtaining orders or contracts for services or for the use of facilities for which a consideration will be paid by the client or customer; and must be customarily and regularly engaged away from the employer's place or places of business.
Highly Compensated	The regulations contain a special rule for "highly-compensated" workers who are paid total annual compensation of \$100,000 or more. A highly compensated employee is deemed exempt under Section 13(a)(1) if: the employee earns total annual compensation of \$100,000 or more, which includes at least \$455 per week paid on a salary basis; the employee's primary duty includes performing office or non-manual work; and the employee customarily and regularly performs at least one of the exempt duties or responsibilities of an exempt executive, administrative or professional employee.

Examples of Improper Deductions

- Partial-day absence to attend a parent-teacher conference
- Day of pay because the employer was closed due to inclement weather
- Three days of pay because the employee was absent from work for jury duty, rather than merely offsetting any amount received as payment for the jury duty
- Two-day absence due to a minor illness when the employer does not provide wage replacement benefits for such absences

Payroll Practices That Do Not Violate the Salary Basis Test

- Taking deductions from exempt employees' accrued leave accounts
- Requiring exempt employees to keep track of and record their hours worked
- Requiring exempt employees to work a specified schedule
- Implementing bona fide, across-the-board schedule changes

Additional Compensation

An employer may provide compensation in addition to the \$455 minimum guaranteed weekly salary, such as commissions, bonuses, and additional pay based on hours worked beyond the normal workweek.

Hourly, Daily or Shift Basis

The regulations also allow an employee's earnings to be computed on an hourly, daily or shift basis, if the employer guarantees at least \$455 per week paid on a salary basis, regardless of the number of hours, days or shifts worked; and a reasonable relationship exists between the guaranteed amount and the amount actually earned.

Exception for Public Sector Employer

An exception to this salary basis requirement of the FLSA is granted to public sector employees who otherwise meet all the exemption requirements, but due to a statute, ordinance, regulation, or by policy and practice are paid under a system based on the principal that government employees are publicly accountable for the expenditure of funds and should not be paid for time not worked.

Information

The Department of Labor offers information and training on exempt employees on their Web site. This includes instructional videos, fact sheets and regulatory text. This information can be found on the DOL Web site at:

<http://www.dol.gov/esa/regs/compliance/whd/fairpay/main.htm>

Section 2

Count Every Hour

Employees must be paid for all hours worked. Unfortunately the FLSA does not give a definition for hours worked. The closest definition is a provision that specifies the term "employ" meaning "to suffer, let, or permit to work." However, the U.S. Supreme Court has made several rulings on cases that have held that hours worked include any time spent in "physical or mental exertion that is controlled or required by the employer" and all hours an employee is required to give to an employer. This includes waiting time if it is for the employer's benefit; and all the time during a workweek that an employee is required to be on the employer's premises.

Therefore, to comply with the FLSA, hours worked needs to include not only hours actually performing job duties but also any other hours suffered or permitted to work by the employer for the employer's benefit. Work not requested but suffered or permitted is work time. For example, an employee may voluntarily continue to work at the end of the shift. He may be a piece worker and may desire to finish an assigned task or he may wish to correct errors, prepare time reports or complete other duties. The reason is immaterial. If the employer knows or has reason to believe the employee is continuing to work, the time is working time and must be paid. This rule is also applicable to work performed away from the premises or the job site, or even at home. If the employer knows or has reason to believe the work is being performed, the employer must count it as hours worked. In all such cases, it is the duty of the management to exercise its control and see that the work is not performed if it does not want it to be performed. Employers cannot sit back and accept the benefits without compensating for them. The mere promulgation of a rule against such work is not enough. Management has the power to enforce the rule and must make every effort to do so.

The following are examples of types of hours that may need to be considered hours worked:

On-call Time: An employee who is required to remain on call on the employer's premises or so close thereto that he or she cannot use the time effectively for his or her own purposes is working while "on call." An employee who is not required to remain on the employer's premises but is merely required to leave word at his home, or with the company where he may be reached or even wear a beeper or carry a cellular phone may not be working while on call. For the beeper and cellular requirements, distance and mobility would determine if the employee would be considered working or not.

Meetings/Lectures: Attendance at these types of programs and similar activities need not be counted as working time if the following four criteria are met: (1) attendance is outside of the employee's regular working hours; (2) attendance is in fact voluntary; (3) the course, lecture, or meeting is not directly related to the employee's job; and the employee does not perform any productive work during such attendance. Attendance is not voluntary, however, if it is required by the employer. It is also not voluntary if the employee is given to understand or led to believe that her present working conditions or the continuance of her employment would be adversely affected by nonattendance.

Travel Time: Home to work (normal commute): An employee who travels from home before his regular workday and returns to his home at the end of the workday is engaged in ordinary home-to-work travel. This is true whether he works at a fixed location or at different job sites. Normal commuting is not work time.

Home-to-work — Special One Day Assignments: Example: an employee who normally works in Washington, DC with the regular work hours of 9 AM to 5 PM is given a special assignment in New York City. She is instructed to leave Washington at 8 AM. She arrives in New York at 12 noon ready for work. The special assignment is completed at 3 PM, and the employee arrives back in Washington, DC at 7 PM. Such travel is not usually regarded as ordinary home-to-work travel by the Department of Labor. It would

thus qualify as an integral part of the "principal" activity which the employee was hired to perform on the workday in question.

Travel That's All in a Day's Work

Time spent by an employee in travel as part of his or her principal activity, such as travel from job site to job site during the workday, must be counted as hours worked.

Travel Away from Home Community: Travel away from home is any travel that keeps an employee away from home overnight. Travel away from home is clearly work time when it cuts across the employee's workday. The employee is simply substituting travel for other duties. The time is not only hours worked on the employee's regular working days during normal working hours, but also during the same hours on nonworking days. As a policy, the Department of Labor does not consider time spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile as work time. This area varies widely from state to state. Employers must verify state requirements before deciding not to count as hours worked under the FLSA.

Waiting Time: Time employees spend waiting rather than performing their principal activities may constitute hours worked depending on the circumstances. The basic test is whether the employee is "engaged to wait" or "waiting to be engaged." "Engaged to wait" time is compensable time because it is controlled by the employer. "Waiting to be engaged" time is not compensable if the employee is duty-free and can use the time for his own purpose. An example of "Engaged to Wait" is a secretary who does a crossword puzzle while waiting for a rewrite on a memo. The rule also applies to employees who work away from the plant or office. For example, a cable installer is working while he waits for his employer's customer to get the premises ready.

Vacation, Sick Pay and Holidays: The FLSA does not require payment for time not worked, such as vacations, sick leave or holidays (Federal or otherwise). They are not considered hours worked and do not apply to overtime calculations.

Meal Periods: Bona fide meal periods are not work time. The employee must be completely relieved from duty for the purposes of eating regular meals. Ordinarily 30 minutes or more is long enough for a bona fide meal period. A shorter period may be long enough under special conditions. The employee is not relieved if he is required to perform any duties, whether active or inactive, while eating. For example, an office employee who is required to eat at his desk is working while eating. It is not necessary that an employee be permitted to leave the premises if he is otherwise completely freed from duties during the meal period. Under DOL audits, employers have repeatedly been required to demonstrate records indicating the employee took lunches. Automatic docking for meal periods may result in back wages due if the employer cannot prove that the employee took lunch on that particular day.

Tracking Hours Worked: Employers may use any timekeeping method they choose. For example, they may use a time clock, have a timekeeper keep track of employees' work hours, or tell their workers to write their own times on the records. Any timekeeping plan is acceptable as long as it is complete and accurate. If a time clock is used, employers are free to disregard early or late punching by employees who voluntarily arrive early or remain after hours, so long as the employees do not perform any work during these times.

The DOL also allows for two exceptions to timekeeping — De minimis time and rounding of hours.

De minimis: An employer can disregard insubstantial or insignificant amounts of time beyond a worker's scheduled hours if it cannot "as a practical matter" precisely record the small portions of time involved. Caution to employers, this rule applies only where "there are few minutes or seconds of uncertain and indefinite periods of time involved." An employer may not arbitrarily fail to count as hours worked any part, however small, of the employee's fixed or regular working time or practically ascertainable period of time he is regularly required to spend on duties assigned to him.

"Rounding" practices: It has been found that in some industries, particularly where time clocks are used, there has been the practice for many years of recording the employees' starting time and stopping time to the nearest five (5) minutes, or to the nearest one tenth or quarter of an hour. Presumably, this arrangement averages out so that the employees are fully compensated for all the time they actually work. For enforcement purposes, this practice of computing working time will be accepted, provided that it is used in such a manner that it will not result, over a period of time, in failure to compensate the employees properly for all the time they have actually worked.

When using the de minimis rule of five minutes, the employer would round up or down when six minutes are reached either way. If using the rule of six minutes, the change is made at seven (7) minutes reached. This still favors the employee. However, when the seven minute rule is used, the employer gets the advantage of eight (8) minutes out of every 15. Although it appears to be even on both sides, the problem arises when the employee works over the allotted time to punch out at the end of shift. And since the DOL assumes that most employees will show up on time to get paid for the hours and will not clock out early, the historic precedence is that the employee is then not paid for the additional time worked for the employer that they got the benefit of but not paid for if using the seven minute rule. That is why rounding after seven minutes usually results in back wages being owed.

Section 3

Calculating Overtime Pay the FLSA Way

The Fair Labor Standards Act has its own way of defining and calculating overtime. This is not new. It has been in effect since the inception of the Act in 1938. It is commonly believed that overtime should be calculated using the following formula: employee's hourly rate x 1.5 x number of overtime hours. This method is actually acceptable under the FLSA if no other factors are involved except for straight and overtime hours. But the definition of overtime is that the Fair Labor Standards Act (FLSA) requires overtime pay at a rate of not less than one and one-half times an employee's regular rate

of pay after 40 hours of work in a workweek. The regular rate of pay is a calculated rate and not just the employee's file rate. Instead, the regular rate includes all remuneration for employment except certain payments excluded by the Act itself. There are too many examples of payments that must be included in the regular rate of pay to list here. The more common ones include shift differential, non-discretionary bonuses (bonuses promised to employees before the work begins), promotional bonuses, and cost of living adjustments. Employers need to determine if additional payments made to an employee are included in the regular rate of pay on a case by case basis.

Payments which are not part of the regular rate include pay for expenses incurred on the employer's behalf, premium payments for overtime work or the true premiums paid for work on Saturdays, Sundays, and holidays, discretionary bonuses, gifts and payments in the nature of gifts on special occasions, and payments for occasional periods when no work is performed due to vacation, holidays, or illness. There is no limitation on the number of hours an employee may work as long as he is compensated in accordance with the FLSA. The regular rate of pay is an hourly rate, and overtime must be computed on an hourly basis. However, employers are not required to pay employees by the hour.

Definition of Regular Rate of Pay: The total remuneration for the employee (except those excluded by law) in a workweek is divided by the total number of hours actually worked in the workweek.

Step-by-Step Example of Regular Rate of Pay Calculation

Step 1: Total pay for workweek - exclusions = regular pay

Step 2: Regular pay divided by hours worked = regular rate of pay

Step 3: Regular rate of pay x .5 x hours of overtime
= premium pay for overtime

Step 4: Total pay for workweek + premium pay for overtime
= total weekly compensation or gross pay

Example: Employee has an hourly rate of \$8.00 and worked 46 hours in the workweek

The common method: $40 \times \$8.00 = \320.00 ; $\$8.00 \times 1.5 = \12.00 ; $6 \times$

$\$12.00 = \72.00 ; $\$320.00 + \$72.00 = \$392.00$

The FLSA method: $46 \times \$8.00 = \$368.00 / 46 = \$8.00 \times .5 =$
 $\$4.00$; $6 \times \$4.00 = \24.00 ; $\$368.00 + \$24.00 = \$392.00$

In this case the common method and the FLSA method would result in the same gross wages for the employee, \$392.00, since there are no other payments included to affect the regular rate of pay. Either method would be acceptable in an audit situation.

Now let's do the same example again but this time adding a non-discretionary bonus of \$10.

Common Method: $40 \times \$8.00 = \320.00 ; $\$8.00 \times 1.5 = \12.00 ; $6 \times$
 $\$12.00 = \72.00 ; $\$320.00 + \$72.00 = \$392.00 + \$10.00 = \$402.00$

FLSA Method: $46 \times \$8.00 = \$368.00 + \$10.00 = \378.00 ; $\$378 / 46 =$
 $\$8.21$; $\$8.21 / 2 = \4.10 ; $\$4.10 \times 6 = \24.60 ; $\$378.00 + \$24.60 = \$402.60$

Now there is a difference of \$.60 in the calculations. This \$.60 is the result of using the non-discretionary bonus in calculating the regular rate of pay. If the employer used the common method to calculate overtime in this case, it would not pass the DOL audit and would result in back wages owed to the employee. This is a small amount. But there is no de minimis when it comes to wages owed. The DOL does not look at each individual employee but at the overall compliance issue. Is the employer in compliance is the issue, and this employer would not be in compliance because it failed to use the proper method.

Multiple Rates Within One Workweek: For employees working at two or more rates during a single workweek for two or more different types of work, the regular rate of pay for that workweek is computed by taking the weighted average of such rates. The earnings for all rates for the week are added together, and this total is then divided by the total number of hours worked for the week at all jobs.

Bonuses or Commissions Covering More Than One Workweek:

When a nondiscretionary bonus covers a period of time longer than a workweek, it must be apportioned back over the workweeks of the period during which it was earned. If it is not possible or

practicable to allocate the bonus on the basis of when the bonus was actually earned, some other reasonable or equitable method must be adopted (for example, allocation of an equal amount for each workweek covered by the bonus). The employee must then receive additional overtime pay for each workweek in which overtime was worked during the period. This is done on a workweek basis by dividing the amount of the bonus allocated to a particular workweek by the number of hours worked in that workweek to get the increase in the employee's regular rate. One half of the increase in the regular rate is due for each overtime hour in that week.

Other Items and Their Affect on Regular Rate of Pay: For deductions for board, lodging or other facilities do not affect the regular rate of pay computations, the computation is done before the deduction is made. Non-cash payments that are regarded as part of wages must be included in the regular rate of pay calculations. Benefits such as life insurance or health insurance are not included in the calculations.

Must Use Definitions for Calculating Overtime: The employer must use the FLSA definitions for workweek and workday when calculating overtime. A workweek is defined as a fixed and regularly recurring period of 168 consecutive hours (i.e., seven consecutive 24-hour periods). It does not need to coincide with the calendar week, but may start on any day at any hour that is convenient for the employer. Different workweeks may be established for different groups or departments to meet the needs of the workers or employer. Once the workweek is established, it remains fixed regardless of hours worked. The employer is, however, free to change the workweek, provided the changes are permanent and not done to avoid the paying of overtime.

For purposes of overtime payment, each workweek stands alone; there can be no averaging of two or more workweeks no matter how often the employee is paid. For example, an employee who is paid biweekly will be paid for two separate 40-hour workweeks, and overtime will be calculated accordingly. Overtime is not calculated on an 80-hour work period for an employee paid biweekly. For

example, an employee works 39 hours in workweek one of a biweekly pay period and 41 hours in the second workweek. The total is 80 hours. However, each workweek stands alone for overtime, so the employee is paid 39 regular hours for week one and 40 regular hours and one hour of overtime for week two for a total of 79 regular hours and one hour of overtime for that biweekly payroll.

Permitted Workweek Exceptions: Public sector employers may use an exception to the above definition of workweek for firefighters and law enforcement employees. They have the option of using work periods of seven to 28 days. Overtime due is then based on the chart furnished by the DOL. Hospital employers have an option to compute overtime on what is called the 8/80 rule. Employees are paid one and a half times the regular rate of pay for all hours worked over eight in a day or over 80 in a 14-day period, whichever is greater.

Work Day: The Portal-to-Portal Act of 1947 excludes from hours worked under the FLSA requirements any hours for time spent by an employee "walking, riding, or traveling to and from the actual place of performance of the principal activity or activities" unless these activities are compensable under the terms of a contract, by custom or by practice. The Portal Act also excludes activities performed before or after the employee's principle activities in a workday.

To assist employers in calculating overtime correctly under the FLSA, the Department of Labor has created an Overtime Calculator Advisor on its Web site. This tool allows for a step-by-step calculation of overtime under the FLSA requirements. The Overtime Calculator Advisor is located on the DOL Web site at <http://www.dol.gov/elaws/otcalculator.htm>.

Summary

Strict compliance in these three key areas of categorizing and paying employees is vital. It will go a long way towards helping any employer to avoid Department of Labor (DOL) audits and will help keep 2008 from becoming another record-breaking collection year for the DOL.

About the Author

Vicki M. Lambert, CPP is president of Lambert and Associates, a firm specializing in payroll training. A nationally recognized author and lecturer with 30 years of multi-state payroll experience, Ms. Lambert has authored dozens of books on payroll and currently has three books, *The Complete Guide to Federal and State Payroll Compliance* and *The Complete Guide to Federal and State Wage and Hour Compliance* published thru IOMA and *Payroll: A Guide to an Efficient Department*. She is Editor for IOMA's monthly newsletter Payroll Manager's Report and a contributing editor for IOMA's The Payroll Practitioner's Monthly. Ms. Lambert has lectured nationwide on payroll administration and compliance issues for clients including CCH, Inc, Ceridian Employer Services, ADP, American Society for Payroll Management (ASPM), American Payroll Association-National (APA), LA Chapter APA, Orange County Chapter (APA), Inland Empire APA, and the San Gabriel Chapter APA. Ms. Lambert has also served as in-house trainer for clients including Sun Microsystems, Systems Tax Service, ADP and Twentieth Century Fox.

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