**Section 210.720 Minimum Records of Gratuities**

With respect to employees whose compensation is derived in part from 'gratuities', every such employer shall, in addition to the foregoing required information, also maintain and preserve records containing the following information and data with respect to each such employee:

a) An identifying symbol, letter or number on the payroll record indicating such employee is a person whose wage is determined in part by gratuities.

b) The report received from the employee setting forth gratuities received during each workday. Such reports submitted by the employee shall be signed and include his or her Social Security Number.

c) The amount by which the wage of each such employee has been deemed to be increased by gratuities as determined by the employer (not in excess of 40% of the applicable statutory minimum wage). The amount per hour which the employer takes as a gratuity credit shall be reported to the employee in writing each time it is changed from the amount per hour taken in the preceding pay period.

d) Hours worked each workday in any occupation in which the employee does not receive gratuities and the total daily or weekly straight time payment made by the employer for such hours.

e) Hours worked each workday in an occupation in which the employee received tips or gratuities, and total daily or weekly straight time earnings for such hours.