**Section 300.630 Records and Notice Requirements**

a) Regardless of an employee's status as an exempt administrative employee, executive, or professional, every employer shall make and maintain for not less than 3 years the following true and accurate records for each employee: name and address, hours worked each day in each work week, the rate of pay, copies of all notices provided to the employee as required by subsection (d), amount paid each pay period, and all deductions made from wages or final compensation. Additionally, any employer that provides paid vacation to its employees must maintain, for a period of not less than 3 years, true and accurate records of the number of vacation days earned for each year and the dates on which vacation days were taken and paid.

b) In the absence of employer records, an aggrieved employee may not be denied recovery of wages or final compensation on the basis that the employee is unable to prove the precise extent of uncompensated work or final compensation. An employee need only produce sufficient evidence to demonstrate the amount and extent of work or time earned as a just and reasonable inference. The employer must then produce evidence of the exact amount of work or time earned or produce evidence to negate the reasonable inferences drawn from the employee's evidence. The employer's failure to make and maintain records as required under subsection (a) shall not preclude a finding based on the information available that wages or final compensation are due, even though the award may be only approximate.

c) Every employer shall furnish in writing to each employee an itemized statement of deductions made from wages for each pay period.

d) An employer is required to notify an employee in writing, at the time of hiring, of the rate of pay. An employee commencing work shall reflect mutual assent to the rate of pay. An employer shall not change an agreement regarding the payment of wages and compensation without first notifying the employee before the effective date of the change. The employer shall place the arrangement in writing at the time of the change and present the change to the employee unless impossible to do so. Because of extraordinary circumstances, the immediate placement in writing may not be able to be accomplished, but this inability to do so must be immediately rectified. An employer cannot rely upon an employee's continued employment as affirmation that the employee consented to an adverse modification of the employee's rate of compensation when the employee was not notified in writing of the modification before its effective date. However, when the employee continues to work after being notified of a change in writing, the employee shall be presumed to have assented to the change, absent evidence to the contrary. An employer may not retroactively adversely affect the wages earned by an employee. In every employment relationship, it is presumed that the employer will pay for all hours worked, as defined in 56 Ill. Adm. Code 210.110. An employee who has not been paid for all hours worked is not presumed because of the employee's continuing to work to have assented to work without compensation for the hours worked at the agreed rate of compensation or to have assented to the non-payment of required or promised overtime pay.

e) The employer shall bear the burden of showing that it was not possible to notify the employee in writing, at the time of hiring, of the rate of pay and of the time and place of payment. "Rate of pay" shall include a description of all wages or final compensation, as defined by Section 2 of the Act and this Part.

(Source: Amended at 47 Ill. Reg. 5406, effective March 31, 2023)