



Legislation Text

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Int. No. 702-A

By Council Members Lappin, Brewer, Felder, James, Palma, Weprin, Monserrate, Garodnick and The Public Advocate (Ms. Gotbaum)

A Local Law to amend the administrative code of the city of New York, in relation to electronic pay stubs for city employees.

Be it enacted by the Council as follows:

Section 1. Section 11-1772 of the administrative code of the city of New York is amended to read as follows:

§11-1772 Information statement for employee. Every employer required to deduct and withhold tax under this chapter from the wages of an employee, or who would have been required so to deduct and withhold tax if the employee had claimed no more than one withholding exemption, shall furnish to each such employee in respect of the wages paid by such employer to such employee during the calendar year on or before February fifteenth of the succeeding year, or, if his or her employment is terminated before the close of such calendar year, within thirty days from the date on which the last payment of the wages is made, a written statement as prescribed by the tax commission showing the amount of wages paid by the employer to the employee, the amount deducted and withheld as tax, and such other information as the tax commission shall prescribe. The written statement required herein may be furnished to such employee in an electronic format.

§2. Section 11-1910 of the administrative code of the city of New York is amended to read as follows:

§11-1910 Information statement for employee. Every employer required to deduct and withhold tax under this chapter from the wages of an employee, shall furnish to each such employee in respect of the wages paid by such employer to such employee during the calendar year on or before February fifteenth of the

succeeding year, or, if his or her employment is terminated before the close of such calendar year, within thirty days from the date on which the last payment of the wages is made, a written statement as prescribed by the commissioner showing the total amount of wages paid by the employer to the employee, the amount of wages paid for services performed within the city, the amount deducted and withheld as tax, and such other information as the commissioner may prescribe. The written statement required herein may be furnished to such employee in an electronic format.

§3. Chapter one of title 12 of the administrative code of the city of New York is amended by adding a new section 12-124.1 to read as follows:

§12-124.1 Electronic pay stubs. a. The pay stub of each city employee receiving direct deposit shall be made available to such employee in electronic format which shall be printable by such employee.

b. Each such city employee shall have access to such electronic pay stub through a secure password-protected website, which can be accessed remotely from a computer terminal or kiosk with intranet and/or internet access in compliance with any local, state and federal laws, regulations and rules, including those dealing with privacy protection. Every city agency shall make reasonable accommodations to provide computer terminals and/or kiosks with intranet and/or internet access for city employees employed by such agency to access such employee's electronic pay stub and shall permit said employees to access such pay stub as an incidental use.

c. Any city employee who does not wish to receive an electronic pay stub pursuant to subdivision a of this section may request that a printed paper copy of such employee's pay stub be prepared and forwarded to such employee.

d. No later than September 1, 2008, the executive director of payroll administration, in collaboration with the commissioner of citywide administrative services, or his or her respective designee, shall establish and report to the council a plan regarding staggered implementation cycles for all city agencies to comply with the provisions of this local law by December 31, 2009. Such plan shall include, but not be limited to, a phase-in

period during which city employees receive their respective pay stubs in both electronic and printed paper copy format and have the opportunity to request such pay stubs in printed paper copy format pursuant to subdivision c of this section.

e. Any obligation to prepare an electronic version of a city employee’s pay stub pursuant to subdivision a of this section shall not negate or diminish any other obligation to furnish such employee with a W-2 wage and tax statement in accordance with federal laws and regulations.

f. For the purposes of this section, the following terms shall have the following meanings:

(1) “city employee” shall include elected officials of the city of New York and employees of such officials, including employees of mayoral agencies, provided that such employee’s pay is processed by the office of payroll administration; and

(2) “city agency” shall include any agency of the city of New York that employs a city employee.

§4. This local law shall take effect immediately.

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