

Citywide Minimum Wage Resources for Employers



Denver Labor

Denver Auditor
Timothy M. O'Brien, CPA

Payroll records must include



1

The number of hours worked by each worker



2

The hourly wage paid to each worker



3

Any deductions made from worker wages, including any taxes withheld



4

The net amount of wages received by each worker

Determine underpayment, violations and fines

COMPLAINT UNSUPPORTED



- Investigator will inform both the complainant and the employer no underpayment or violation was found.
- Case will be closed.
- A determination does not bar any party from seeking alternative relief or prevent a party from resubmitting a complaint with additional information.
- A party has 30 days from the notice of a determination to file a written appeal with the Auditor's Office.

COMPLAINT SUPPORTED



- Investigator will inform both the complainant and the employer of any restitution owed and the assessment of any applicable fines.
- The employer can be fined for underpaying employees, failing to produce records, and providing false records.
- Most of the fines are mandatory and cannot be waived by Denver Labor.
- A party has 30 days from the notice of a determination to file a written appeal with the Auditor's Office.

Six steps of an investigation

1

RECEIVE COMPLAINT

Denver Labor receives a complaint about a minimum wage violation.

2

ASSESS COMPLAINT

Complaint will be reviewed to ensure initial investigation requirements.

3

CONTACT EMPLOYER

Denver Labor contacts the employer to request employee, payroll and compliance documentation.

4

EVALUATE COMPLAINT

Denver Labor re-examines the complaint, considering all information provided by complainant and employer.

5

DETERMINE UNDERPAYMENT AND FINES

If employer has underpaid complainant, Denver Labor informs both parties of amount and levies applicable fines on employer for violations.

6

RESOLVE COMPLAINT

Employer provides evidence of complete restitution. Without evidence, the case is referred to another agency for investigation or to an outside firm for collection of restitution.

Other wage rates:

- Contractor Minimum Wage
- Prevailing Wage
- Living Wage

See our website for more info, including a tips tracking tool and our Denver address finder.

DenverAuditor.org

What is Denver's Local Minimum Wage?

- \$14.77 from January 1, 2021 – December 31, 2021;
- \$15.87 from January 1, 2022 – December 31, 2022; and
- Increase by the prior year's increase in the regional consumer price index every year thereafter.

When does Minimum Wage Apply?

The new minimum wage applies to all workers performing work after January 1, 2020 within the geographical boundaries of the City and County of Denver.

When May Employers Pay an Employee Less Than the Minimum Wage?

- Food and beverage industry employers can reduce the minimum wage obligation for actual tips received by its employees up to \$3.02 per hour ("tip credit"). During an investigation, an employer may be asked to produce evidence their employees received tips equal to or greater than the tip credit taken by the employer.
- Employers of unemancipated minors performing work pursuant to a city certified youth employment program may pay those minors 15% less than the minimum wage.

Wage rates timeline

In dollars per hour

	2020		2021		2022		2023	
	JAN. 1	JULY 1	JAN. 1	JULY 1	JAN. 1	JULY 1	JAN. 1	JULY 1
State Minimum Wage		\$12	\$12 <i>plus Consumer Price Index</i>		2021 wage <i>plus Consumer Price Index</i>		2022 wage <i>plus Consumer Price Index</i>	
Denver Citywide Minimum Wage		\$12.85	\$14.77		\$15.87		\$15.87 <i>plus Consumer Price Index</i>	
Denver Contractor Minimum Wage	\$13	\$14	\$15		\$15 <i>plus Consumer Price Index</i>		2022 wage <i>plus Consumer Price Index</i>	
Prevailing Wage	Determined by the Denver Office of Human Resources <i>A series of wages based on job classification</i>							
Living Wage	Determined by statute <i>A minimum wage based on federal standards for parking lot attendants, security guards, child care workers, and clerical support workers employed through a contract with the city.</i>							

Employer requirements

Denver law requires employers conducting business in Denver to retain records demonstrating compliance with Denver's minimum wage law.



1

Sufficient payroll records for a period beginning Jan. 1, 2020 for at least three years.



2

Employers will not be asked for payroll records of work performed before Jan. 1, 2020.



3

No special format or recordkeeping system is required.



4

Records must be retained for current and past employees.