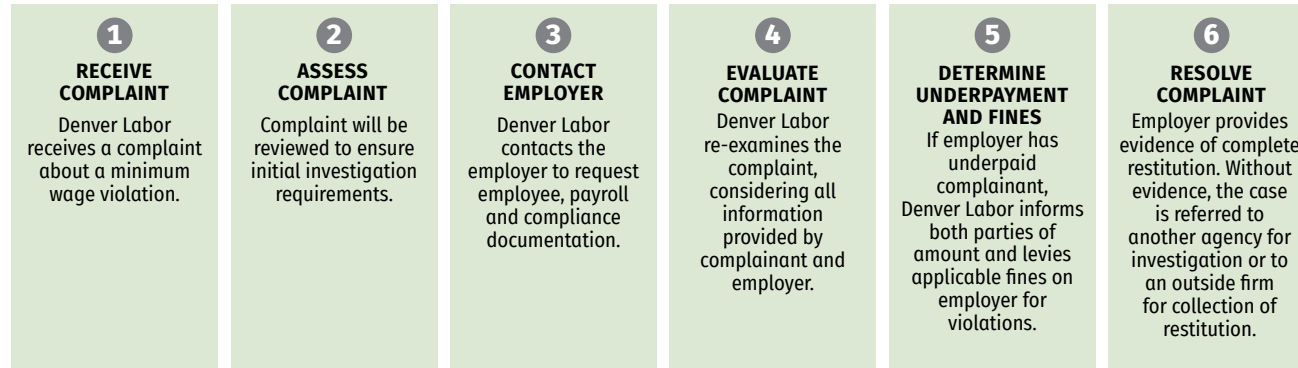


Six steps of an investigation



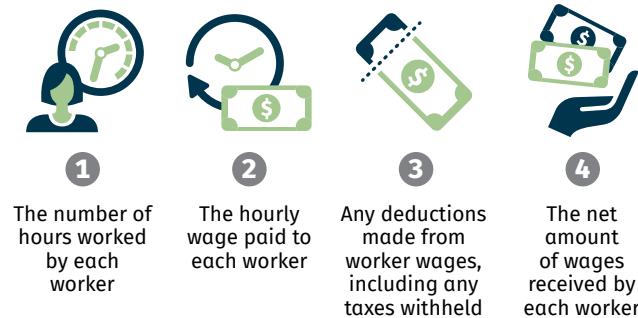
Our office may take an active enforcement approach to launch investigations. This could include onsite visits to speak with at-risk workers.

Criteria that could trigger a proactive investigation:

- Prior violations by an owner.
- A pattern of noncompliance within an industry.
- Credible information from a state or federal agency.
- Data indicating an employer is likely to be in violation of the minimum wage.

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

Payroll records must include



Determine underpayment, violations and fines

COMPLAINT UNSUPPORTED



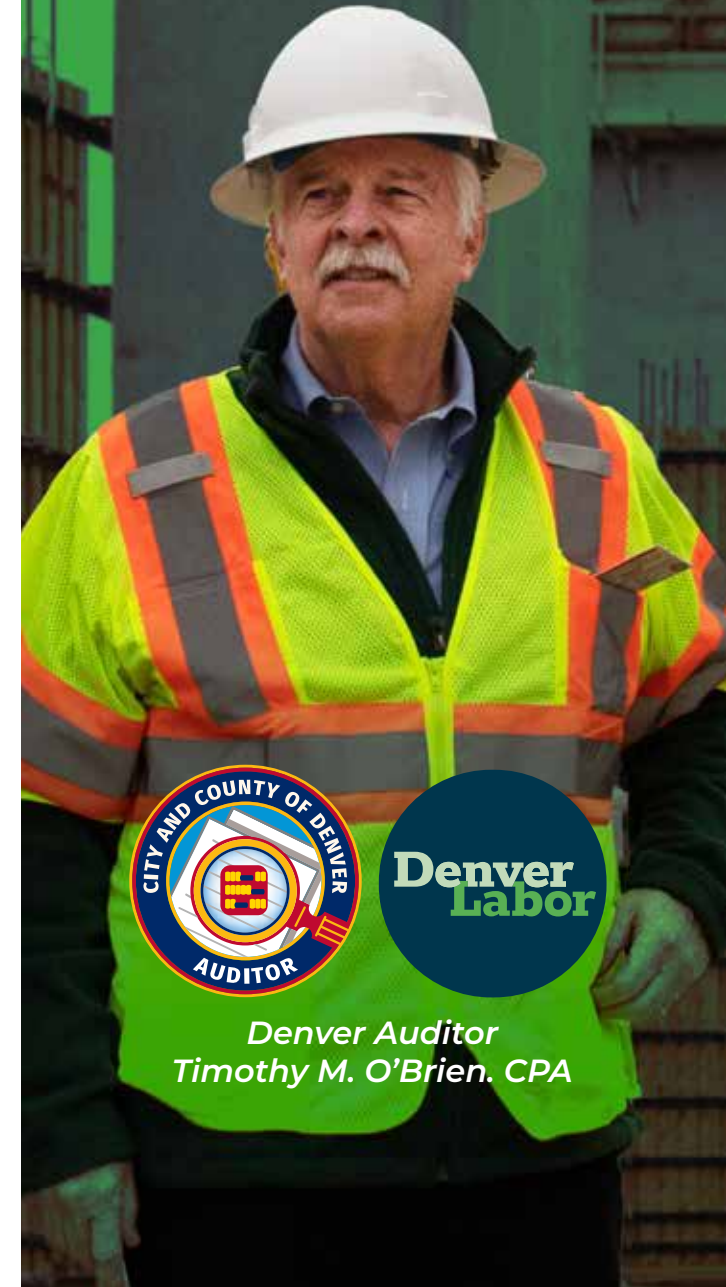
- Investigator will inform both the complainant and the employer no underpayment or violation was found.
- Case will be closed.
- A determination does not bar any party from seeking alternative relief or prevent a party from resubmitting a complaint with additional information.
- A party has 30 days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

Citywide Minimum Wage Resources for Employers



Denver Auditor
Timothy M. O'Brien, CPA

What is Denver's Local Minimum Wage?

- \$15.87 in 2022.
- \$17.29 in 2023.
- Food and beverage industry employers may claim up to \$3.02 tip credit per hour, provided they have documentation showing employees received at least that amount in actual tips.
- Minimum wage adjusts every year on January 1 based on the consumer price index. The city's Department of Finance performs that calculation, as required by ordinance.

When does Minimum Wage Apply?

- The minimum wage applies to all workers performing work within the geographical boundaries of the City and County of Denver.
- Exceptions include certified youth employment programs, workers who are just passing through, and independent contractors.
- Minimum wage determination is made based on where the work is performed, not based on where the business's offices might be located.

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

	JAN. 1 2022	JAN. 1 2023	JAN. 1 2024	JAN. 1
Denver Citywide Minimum Wage	\$15.87	\$17.29	\$17.29 plus Consumer Price Index	
Prevailing Wage	Determined by the Denver Office of Human Resources A series of wages based on job classification			

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.



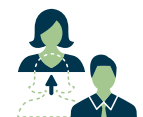
2

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.