

**VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY
DIVISION OF LABOR AND EMPLOYMENT LAW
FIELD OPERATIONS MANUAL
CHAPTER TEN PAYMENT OF WAGE**

Last Revised 8/21

This document is part of the latest version of the Virginia Department of Labor and Industry Division of Labor and Employment Law's Field Operations Manual. This document supersedes any and all previous editions.

Section 1.00 Coverage

Virginia's Payment of Wage Law is contained in § 40.1-29 of the Code of Virginia. Virginia's Overtime Law is contained in § 40.1-29.2 of the Code of Virginia. It applies to all private industry employers operating a business in the Commonwealth. Public sector employees are not covered by the Payment of Wage Law (see § 40.1-2.1 of the Code of Virginia), but are subject to the Virginia Overtime Wage Act. Neither law applies to work performed on Federal properties or enclaves.

A. Pay Periods:

1. Hourly employees must be paid every other week or at least twice a month.
2. Salaried employees must be paid at least once a month.
3. Executive employees are exempt from the requirements in Numbers 1 and 2 above; however, they must be paid on their established pay day.

B. Time of Payment:

As a general rule, all hours worked in any pay period must be paid on the established pay date. Agency policy allows employers time to establish payroll accounts for new hires; however, payments to new hires may not be delayed for a period longer than is reasonably necessary to allow for payroll accounts and employee elections for withholdings to be determined. In no event may payment be delayed beyond the next payday.

C. Pay Stubs:

1. Employers are required to provide each employee a written statement, by a paystub or online accounting that shows the following:
 - a. The name and address of the employer, and
 - b. The number of hours worked during the pay period if the employee is paid on the basis of either:

- i. the number of hours worked, or
 - ii. a salary that is less than the salary level adopted by regulation of the US DOL pursuant to 29 USC § 213(a)(1).
2. The paystub or online accounting shall include sufficient information to enable the employee to determine how the gross and net pay were calculated
3. An employer engaged in agricultural employment including agribusiness and forestry shall furnish the employee a written statement of the gross wages earned by the employee during any pay period and the amount and purpose of any deductions therefrom upon request of its employee.

D. Money That Is Collectible:

An employee has to be paid his or her established rate of pay for every hour actually worked. This includes but is not limited to the following:

1. Wages
2. Salaries
3. Commissions
4. Piece-work rates
5. Tips withheld by the employer
6. Overtime Wages (effective July 1, 2021)
7. Mileage rates (not expense mileage reimbursements); and
8. Money withheld and not remitted to a proper entity. This frequently occurs when health premiums are deducted from an employee's wages and the employer fails to distribute such deducted amounts to the insurance carrier.

E. Money That Is Uncollectible:

1. Fringe benefits. Fringe benefits includes such items as the following:
 - a. Vacation pay
 - b. Severance pay
 - c. Sick pay
 - d. Holiday pay
 - e. Any other benefit provided for by company policy.

Note: An employer cannot offer such benefits and then later deduct the money from the employee's wages for actual hours worked. Department policy is that should an employer give an employee money for a benefit that was earned under a written company policy for such benefit, the employer cannot later deduct such amounts from money identified as owed to the employee for time actually worked. The Compliance Officer will review all relevant facts including any written policies, frequency of pay periods, and length between granting of the benefit and monetary recovery by the employer. This rule does not apply to advances on wages (§ 40.1-29.A). On the other hand, if the employer advances money to an employee for benefits not yet earned under company policy, the employer may deduct the amount from money identified as owed for time actually worked.

2. Work performed in the capacity of independent agent or subcontractor.
3. No employer-employee relationship.
4. Claims exceeding \$25,000.
5. Cases in litigation or cases where claimants have hired counsel.
6. Claims of officers, executives, partners, and directors.

F. Overtime Wages

On July 1, 2021, Va. Code § 40.1-29.2 went into effect, which requires employers to pay overtime wages for all hours worked over 40 per week. Overtime wages are determined as one and one-half times an employee's regular rate of pay. **Unless explicitly adopted in the statute, FLSA exemptions and regulations are not adopted into the Virginia Overtime Wage Act.**

1. Overtime pay for tipped and commission employees are calculated based on the state minimum wage, unless an employment agreement guarantees a higher rate. For example, if the minimum wage is \$9.50, hours over 40 per week must be compensated at \$14.25 per hour. The value of tips and commissions earned by the employee count toward this required compensation.
2. Salaried, non-exempt employees' overtime rate is calculated as one and a half times 1/40th of their weekly salary for all hours worked in excess of 40 hours a week.
3. Overtime is calculated based on hours worked for that employer. If an employee works multiple positions or jobs with one employer, that employee must be paid overtime wages for all hours worked over 40. To calculate the regular rate for an employee who works multiple positions at different pay rates, it can be calculated by calculating the regular wage for the entire number of hours worked, dividing that total by the hours worked, and applying the overtime rate to that rate.

For example, an employee works 30 hours a week for one employer at \$15 an hour doing one job, and an additional 20 hours a week **with the same employer** making \$20 an hour. To calculate the “regular rate” for purposes of calculating overtime, do the following:

- $30 \times \$15 = \450
- $20 \times \$20 = \400
- $\$400 + \$450 = \$850$
- $\$850/50 = \17
- $\$17 \times 1.5 = \25.5
- All hours worked over 40 would be paid at the regular hourly rate + \$8.50 an hour (difference between the regular rate and the overtime rate).
- Total Wages = \$935

Section 2.00 Accepting Wage Complaints for Work Performed in Virginia

A. Wage complaints will be accepted and investigated in situations where the following has occurred:

1. An out-of-state employer hired a Virginia resident to perform work in Virginia.
2. An in-state employer hired an out-of-state resident to perform work in Virginia.
3. An out-of-state employer hired an out-of-state employee to perform work in Virginia.
4. An in-state employer hired an in-state employee to perform work in Virginia.

B. Wage complaints will generally not be investigated in situations where the following has occurred:

1. An in-state employer hired a Virginia resident to perform work out of state.
2. An out-of-state employer hired a Virginia resident to perform work out of state.

Note: An exception to this general rule would exist in situations where an employee performed work for a single employer in more than one state. If employment agreement was entered into in the state of Virginia for all work performed, the total employment situation would be covered by Virginia law. For example, if an accounting firm hired an auditor whose job requires the employee to travel and perform tasks in multiple states including Virginia and the agreement was entered into in Virginia, the Division would investigate the claim.

C. Claims Intake Processing

The Labor and Employment Law Wage Unit receives all claims filed with the Division. Claims will be reviewed for completeness and jurisdiction. Complex claims requiring additional review will be reviewed by Senior Staff for acceptance or denial of the claim. If for any reason a claim

cannot be pursued by the Division, claimants will be notified by letter of the reason. Claims accepted for investigation will be entered and assigned to Compliance Officers in the Labor Law Claim Tracking System.

Section 3.00 Wage Procedure (Civil)

Labor Law Compliance Officer shall investigate complaints alleging violations of § 40.1-29 in accordance with the procedures established in this manual. In obtaining initial information from the employer, the Compliance Officer shall attempt to ascertain the legal entity involved and the number of employees working at the time of the investigation. This information is necessary in order to calculate the reductions for size of the business for the Civil Monetary Penalty (“CMP”) Report.

Compliance Officers, Leads, and Supervisors shall, to the extent possible, conduct investigations primarily by telephone, fax, e-mail, and U.S. mail. Travel shall be limited to those situations in which an investigation cannot otherwise be pursued effectively or reasonably and only upon prior approval of the supervisor shall any travel be undertaken.

A. Employer Notification of Wage Claim Received.

Upon assignment of a wage claim for investigation the Compliance Officer shall attempt to interview the claimant. The interview will clarify, verify, and expand any statement of facts provided on the claim for wages form. Then the employer shall be notified via telephone of the complaint and all available details as well as the statutory authority for the investigation (§ 40.1-29F). The employer will be interviewed concerning the facts of the claim as presented by the claimant. If the investigation cannot be resolved via telephone the Compliance Officer shall proceed to a formal investigation. A series of notices shall be prepared and executed. The first notice is to be sent by U.S. First Class mail.

B. Notification of the Compliance Officer’s Determination.

1. If the Compliance Officer is uncertain as to the validity of the claim, the Compliance Officer shall request guidance from the Supervisor.
2. If the Compliance Officer determines that the claim is clearly not valid, the Compliance Officer shall notify all parties via telephone or in writing with appropriate documentation to the case tracking log.
3. If the Compliance Officer determines that the claim is valid and that the Code of Virginia has been violated, the Compliance Officer shall notify the employer with a Determination letter. This letter shall be mailed by both first-class mail and by certified mail, return receipt requested. Where appropriate and with prior approval of the Supervisor, the compliance Officer may attempt to personally deliver this letter to the employer in lieu of service by mail. If personal service is made, delivery by mail is not required.

4. Before preparing this letter, the Compliance Officer shall complete the CMP Calculation Report.
5. In accordance with the terms of the Determination letter, the Civil Monetary Penalty will be waived if the wages are paid within 15 calendar days of the employer's receipt of the letter if the employer is not a repeat offender.
6. Whenever under this section an act is required to be done within 15 days of receipt of notice which has been sent by both certified mail and first-class mail, and the certified letter is not signed for, the deadline shall be calculated by adding 3 days to allow for mail delivery time. In such a case, therefore, the deadline will be the 18th calendar day following the date the notice was mailed.
7. Employers shall be instructed to whom checks are payable, and where they are to be sent.

C. Expansion of Payment of Wage Investigations

VA Code § 40.1-29.1 authorizes the Department of Labor and Industry to expand investigations in which there is "a reasonable belief that other employees... may not have been paid wages in accordance" with § 40.1-29. If evidence is found that other employees were so affected, the Department will institute proceedings on behalf of those employees, and may do so without a written complaint.

1. If, during the course of an investigation, a Compliance Officer has a reasonable belief that other employees were not paid wages, the Compliance Officer shall inform the Supervisor of their belief for consideration of expansion.
2. The following are some possible indicators that an investigation should be expanded:
 - a. The company is a repeat offender or has previously had a determination against them,
 - b. Interviews with the claimant or the employer indicate that it may have happened to others,
 - c. Company policy or handbooks suggest the sort of action is done as general practice,
 - d. Inconsistencies in the form and date of payment
 - e. The company does not provide paystubs in accordance with § 40.1-29,
 - f. There is suspicious activity during the investigation, including non-cooperation with compliance officer's requests.
3. Investigative Procedure
 - a. If the Supervisor approves the investigation, the Compliance Officer shall send the employer the Expanded Payment of Wage Investigation Letter. This letter shall request for all relevant employees or classes of employees dating back six weeks from the original claim (unless existing information suggests another date):
 - i. Schedules

- ii. Payroll Records
 - iii. Paystubs
 - iv. Time Cards
 - v. Employee Handbooks,
 - vi. Latest Contact Information for all relevant employees during that timeframe.
 - b. All investigation letters shall include:
 - i. A copy of § 40.1-29
 - ii. A copy of § 40.1-29.1
 - iii. A copy of § 40.1-29.2 (if applicable)
 - iv. A copy of § 40.1-33.2 (Payment of Wage Anti-Retaliation Law).
 - c. Employers shall be given 15 calendar days to respond to the request, plus three additional days to account for mail delivery.
 - d. Compliance Officers shall review the received documents for any additional payment of wage claims.
 - e. If documents suggest a long-term issue, Compliance Officers may request additional documents dating back further to understand the scope of the claim.
 - f. The Compliance Officer shall attempt to interview any potential claimant using the contact information received from the employer.
 - g. If employer refuses to cooperate with document requests, the Compliance Officer shall inform the Supervisor, who may begin proceedings to file a subpoena in the local circuit court.
4. Determinations
- a. Determinations for expanded investigations shall follow normal procedures.
 - b. Civil Monetary Penalties for expanded investigations will be determined on a case-by-case basis, based on the severity and pervasiveness of the conduct, not to exceed the statutory \$1,000 per violation.
5. Compliance Officers shall follow the remaining Payment of Wage procedures for offering informal conferences, filing Final Orders, etc.

D. Informal Fact Finding Conference

1. Upon the written request of the employer, an informal fact finding conference shall be conducted. The Compliance Officer shall notify the supervisor upon receipt of any written request for an informal conference. The Compliance Officer shall schedule the conference as soon as possible after the employer's request is received by the Labor and Employment Law Division Office. If the employer fails to agree to a conference date within 5 business days from the time he or she is asked to agree to a date, a date for the conference shall unilaterally be selected by the Department and the employer shall be notified in writing of the scheduled time for the conference. The Department's efforts to schedule the conference shall be thoroughly documented by the Compliance Officer. A reasonable effort shall be

made to conduct the informal conference within 15 calendar days after the date the employer requests the conference. Any additional evidence to be considered **must** be submitted to the Compliance Officer prior to any informal fact finding conference with a written explanation as to why it was not provided during the course of the investigation.

2. The conference shall be presided over by the Hearing Officer, Assistant Director, or by the Labor Law Manager. In the conference the parties shall be granted the following rights:
 - a. To have reasonable notice thereof;
 - b. To participate via telephonic conference call or to be represented by counsel or other qualified Representative, for the informal presentation of factual data, argument, or proof;
 - c. To be informed briefly and in writing of the factual or procedural basis for an adverse decision in any case.
3. The conference shall be conducted via telephone conference call in most cases. The complainant shall be invited to participate in the informal conference, and a reasonable effort shall be made in scheduling the conference to permit the complainant to attend. The complainant shall be advised that no evidence will be accepted after the conference. The Compliance Officer shall attend the conference. The Compliance Officer will prepare and provide a fact-based statement and identify documents concerning all investigative actions taken and findings that led to the determination.
4. The Presiding Labor Law official may request security for any informal fact-finding conference the Department holds in person, if deemed necessary. The Presiding Labor Law official shall receive relevant information which either party chooses to submit. The Presiding Labor Law official shall prepare a typed memorandum to the case file, listing the participants who were in attendance at the conference, and summarizing the employer's defenses and any other matters discussed during the conference.

E. Notification of the Presiding Official's Determination of the Informal Fact-Finding Conference:

1. Following the informal conference the presiding official shall, if he or she finds the Complaint to be invalid, inform the complainant in writing of this determination. If the presiding official finds the complaint to be valid, he or she shall inform the employer in writing. The letter shall be sent by both first Class mail and certified mail, return receipt requested. The letter shall concisely explain the reason for the determination, and the reason why the employer's argument, if any, was not accepted. The determination of the presiding official shall be final and is not subject to appeal.
2. If the employer is not a repeat offender, the Civil Monetary Penalty will be waived if the wages are paid within 15 calendar days of the employer's receipt of the Determination letter, and the employer signs the Consent Agreement Form.

3. When an employer fails to appear for a scheduled informal conference, and the presiding officer is of the opinion that the claim is valid, the presiding officer may instruct the Compliance Officer to prepare Final Orders for wages and any additional liquidated damages, and a Civil Monetary Penalty.

F. Entry of Final Order

1. In appropriate cases under this section, the Compliance Officer shall prepare Final Orders. Separate orders shall be prepared for the payment of wages and interest and attorneys' fee and for assessing a civil monetary penalty and attorneys' fees. A wage order and a penalty order shall be prepared. A Final Order Case Summary shall also be prepared by the Representative.
2. The Final Order Case Summary, the Wage Claim CMP Calculation Sheet, and Final Orders shall be reviewed, approved and signed by the Division Director.
3. Original copies of all Final Orders issued by the Commissioner shall be entered into a Wage Claim Order Book maintained in chronological order by the staff at headquarters Office.

Note: Some courts may require the original for recordation.

G. Certification of Final Orders

1. Compliance Officers shall prepare the certification of the Final Order, which is printed on the reverse sides of the Final Wage and Final Penalty Orders.
2. The certifications with the signed Final Orders shall be docketed by the Compliance Officer with the Circuit Court(s).

H. Recording Final Orders and Closure of Case

After the Certification(s) and Final Order(s) are returned to the Compliance Officer, they shall record the Orders with the Circuit Court in the jurisdiction(s) in which the employer conducted business, and in all other jurisdictions in which the employer may have real property if known. After recording the Orders, the Compliance Officer shall close the investigative case file.

I. Collection of Civil Monetary Penalties, Wages, Liquidated Damages, Interest and Attorneys' Fees

1. After docketing the Final Orders, collection activity shall be initiated. The cases will be sent for collection to attorneys approved by the Attorney General's Office. If no attorney is available and the total dollar amount of the case (wage and penalty order together) is under \$3,000, the case may be sent to a collection agency.

2. If a tax ID number has been made available by the Compliance Officer, the case shall be sent to the state tax set-off program in addition to the collection attorney or collection agency.
3. If the collection efforts of the collection attorney or collection agency fail because of either (1) bankruptcy, (2) the employer has no assets, (3) the employer's whereabouts cannot be determined, or (4) other documentation supplied to the Department by the collection attorney or collection agency, the penalty amount will be written off in accordance with the State and Department procedures.
4. Attorneys' Fees: Each Final Order entered by the Commissioner will include an award of one-third of the wage, liquidated damages, and the penalty amount for attorneys' fees, up to a maximum of \$25,000.

J. Write-Off Request for Civil Monetary Penalty

1. When advised by the collection attorney or collection agency that no assets are available to satisfy the Final Order, the Headquarters Office will use the agency's write-off form to submit this information to the Accounts Receivable Coordinator to have the civil monetary penalty approved for write-off. Presently, the write-off is being approved by the Program Director.
2. In addition to bankruptcy and establishment of the fact the employer has no assets to levy on, the Headquarters Office shall also prepare a write-off request for the penalty when the employer cannot be located. The documentation should describe all efforts made by the collection attorney or collection agency to locate the employer.

K. Pre-judgment Attachment

If there is reason to believe the employer is attempting to hide or remove assets from the Commonwealth in an attempt to defraud the claimant(s), the Compliance Officer should immediately bring the matter to the attention of the Supervisor.

L. Penalty Calculations; Waiver of Penalties

1. A Civil Monetary Penalty shall be assessed in each case in which an employer knowingly failed to make payment of wages in accordance with §§ 40.1-29 or 40.1-29.2 of the Code of Virginia, unless waived under other provisions of Division policy. Ignorance of the law does not mean an employer "unknowingly" failed to make payment. If the employer was aware of the amount being paid to the employee, and if that amount was insufficient under the law, the employer has "knowingly" failed to make payment of wages in accordance with §§ 40.1-29 or 40.1-29.2.
2. Before calculating a civil monetary penalty, the Compliance Officer shall check Department records to determine whether the defendant has had a previous violation. A Final Order, a final court judgment, or a previous consent agreement constitutes evidence of a previous violation.

3. All civil monetary penalties shall be calculated by the Payment of Wage Civil Monetary Penalty Calculation Report. A separate sheet shall be used for each claimant.
4. Each separate pay period in which an employee works and is not paid on or before the established payday for that pay period is a separate violation of the Payment of Wage Law. Civil Monetary Penalties calculated with the calculation sheet where there are multiple pay period violations may result in inappropriately large Civil Monetary Penalties, however, and in such cases the Compliance Officer should bring such cases to the Program Director's attention.
5. A "repeat offender" is a defendant for whom there is a legally final court Judgment or a Department of Labor and Industry Order determining the defendant to be in violation of the Virginia Payment of Wage Law, or an employer who previously signed a consent agreement. "Final" means all statutory proceedings and/or legal appeals have been exhausted. Violations which occurred 3 years or more before the present violation, shall not be considered for determining whether an employer is a repeat offender.
6. A repeat offender shall be assessed a civil monetary penalty of \$1000 per violation, and shall not be offered a waiver of the penalty for prompt payment of wages.
7. The Civil Monetary Penalty as calculated on the Penalty Calculation Report shall be the standard penalty assessed. No greater amount shall be assessed. In the interest of justice, the Program Director may reduce a standard civil monetary penalty by up to 50%. The Program Director may, subject to review by the Commissioner, reduce a penalty by any amount, including assessing no penalty.
8. In any case in which the standard civil monetary penalty is reduced, a written statement explaining the reasons for the reduction shall be placed in the file. Reasons for reducing a penalty include, but are not limited to, obvious or demonstrated financial hardship or inability to pay of the employer, the degree of good faith by the employer in attempting to comply with the law and in attempting to properly compensate employees, and whether the assessment of a penalty would serve the purpose of deterring the defendant or others from obeying the Payment of Wage Law in the future. One example of the latter would be in a situation in which the culpable employer is deceased or permanently disabled or, in the case of a corporation, where the corporation has ceased business and is unlikely to resume active status.

M. Interest Calculation

1. Interest may be calculated using the following method:
 - a. Multiply the Wages Due by .08 (8%). The figure that results is the Yearly Payment Interest.
 - b. Divide the Yearly Interest by 365 (number of days in a year). This figure equals the Daily Interest amount.
 - c. Multiply the Daily Interest amount by the number of days the wages are overdue.
 - d. The result is the Total Interest Due the claimant.

2. If wages need to be collected over more than one pay period, the correct amount of interest due must be determined by repeating the interest calculation for each affected pay period. Once the Compliance Officer has completed a series of individual interest calculations, the separate interest due amounts must be added together to arrive at the total interest due the claimant.
3. All Final Orders must specify that interest shall accrue at eight (8) percent from the date the wages were legally owed to the complainant.

N. Attendance by Compliance Officers at Court Hearings: Subpoenas

1. In cases prosecuted by a Commonwealth's Attorney, the Attorney General, or other attorney engaged by the Commonwealth, a Compliance Officer shall appear at trial on request of the attorney whether or not a subpoena has been issued.
2. No Compliance Officer shall appear at any other court hearing or trial unless he or she has received a subpoena from the court compelling attendance.
3. Compliance officers should notify the staff attorney if they receive a subpoena.

Section 4.00 Wage Procedure (Criminal)

A. Possible Indicators of Criminal Prosecution

Va. Code § 40.1-29(d) states, "an employer who willfully and with intent to defraud violates this section shall be guilty of a misdemeanor."

The following represent examples of situations that may warrant criminal prosecution:

1. Repeat offenders of violations of § 40.1-29.
2. Fraudulent disposal of company assets by employer.
3. Refusals to pay wages.

B. Reporting of possible criminal violations

When the Compliance Officer is of the opinion that an employer is willfully and with the intent to defraud withholding wages from an individual, he should bring the matter to the attention of the Supervisor. If the Supervisor agrees that an employer acted willfully with the intent to defraud, the claim should be sent to the Division for further review and consultation with the Director. The Commonwealth's Attorney should prepare and submit the necessary forms and motions. The Compliance Officer should be prepared to give testimony and appear in court as requested by the Commonwealth's Attorney.

Section 5.00 Methods of Wage Payment

A. Employers may utilize direct deposit for payment of wages to an employee provided the following guidelines are adhered to:

1. Advanced, written consent of the employee is secured.
2. Consent is voluntarily given, not made as a condition of employment or continuance therein.
3. Consent may be revoked by the employee in writing.
4. The employee is allowed to designate the bank or financial institution and the type of account to which the wages are to be deposited.
5. Written consent is maintained on file by the employer.
6. Funds are made available in the designated account on or before the date the employee would have received the wages absent his or her consent to participate in the direct deposit system.
7. No service, processing, or administrative charge is incurred by the employee.

B. Participation in Direct Deposit is optional.

Employers cannot force an employee to participate in direct deposit of his or her wages.

C. Check Cashing

Employers may make arrangements for employees to cash their checks only at the bank or financial institution where the employer has established a payroll deposit account for such purpose, provided the employee does not incur any expense or difficulty.

Examples of such expense or difficulty are:

1. A service, administrative, processing, or other charge to employees for withdrawing their funds.
2. Requirement that the employee establish and maintain an account with the designated bank or financial institution of the employer.
3. The designated bank or financial institution is inconveniently located so that the employees cannot withdraw their wages on or before the established pay day. (This method of payment can be used by the employer without the voluntary and written consent of the employee, because a check is being drawn in the name of the employee.).

D. Employers may pay wages using pay cards, provided they comply with the following:

1. The employee was hired after January 1, 2010.

2. The wages are deposited into a trust account on which the employee is a named beneficiary.
3. Employees are able to make at least one free withdraw or transfer of their funds per pay period of any amount, up to and including the total amount in the card.
4. The employee is not required to maintain an account at any financial institution.
5. This method of payment can only be offered to the employee, but not required, unless the employee has failed to designate a financial institute to which wages may be paid electronically.
6. The employer may not charge a fee to the employee to use a pay card. Any such deductions will be considered forfeitures and violations of the payment of wage law. The card agreement between the employee and financial institution may include transaction fees after the initial free withdrawal per pay period, but those fees are not to go to the employer.

Section 6.00 Deceased Wage Claimants

Wage claims for deceased employees will be accepted as follows:

1. If the deceased employee left a will, the Executor would complete and submit the Statement of Claim for Unpaid Wages on deceased behalf and provide a copy of the Certificate of Qualification.
2. If the deceased employee died without leaving a will, the individual qualifying as the Executor would complete and submit the “Statement of Claim for Unpaid Wages” on behalf of the deceased.
3. In the event the claim cannot be resolved informally and a Final Order is issued by the Commissioner amount owed, the order should be styled as follows:

“Commissioner, Virginia Department of Labor and Industry on behalf of ‘(name of the Executor or Administrator of the Estate of the ‘name of the deceased person’)’ and ‘(name of Executor or Administrator of the Estate of ‘name of deceased person’)’.”

Section 7.00 Uniforms

A. Definition of “Uniforms”:

1. If an employer merely prescribes a general type of ordinary basic street clothing to be worn while working and permits variations in details of dress, the garments chosen by the employees would not be considered to be uniforms.
2. Where an employer does prescribe a specific type and style of clothing to be worn at work (e.g., a restaurant or hotel establishment requires a tuxedo, or a skirt and blouse or jacket

of a specific or distinctive style, color, or quality) such clothing would be classified as uniforms.

3. Clothing that would only be worn by an employee of the particular establishment, such as uniforms designed to be worn by employees of fast-food restaurants meet the definition of uniforms.
4. Other examples of uniforms would be those required to be worn by guards, cleaning personnel, and hospital and nursing home personnel.

B. Uniform Requirements

1. Regardless of whether the wearing of uniforms is required by law, required by the employer, or by the nature of the work, etc., the employer can require employees to pay all costs of the uniforms, provided that the employees' wages do not fall below the applicable federal or state minimum wage or federal overtime rate after the deduction for uniform charges is made.
2. To be consistent with the requirements of the federal Fair Labor Standards Act, employees must be paid at least the applicable federal or state minimum wage and/or the federal overtime rate for all hours worked. When determining the wage rate, the cost of purchase, rental, or maintenance of uniforms will be factored into the calculation (i.e., total wages paid less the cost of uniforms must equal minimum wage for all hours worked.).
3. The employer may require the employee to pay the up-front costs of uniforms, may charge the employee a monthly rental or maintenance fee, and may ask the employee to pay for the uniforms through a withholding of wages.
4. If the employee is asked to pay the costs associated with uniforms via a wage deduction, written and signed authorization is required per § 40.1-29(C).
5. Provided the uniforms required to be worn are made of "wash and wear" materials, may be routinely washed and dried with other personal garments, and do not require ironing or any other special treatment such as dry cleaning, the employee can be required to maintain the uniforms. Costs of in-home maintenance care would not be factored as a wage reduction for the purpose of determining the minimum wage.
6. If an employer supplies or reimburses the employees for a sufficient number of uniforms to be worn, and an employee elects to purchase additional uniforms in excess of the required number, the employer can require the employee to pay for the costs of the uniforms and to sign a written agreement for the deductions to be made from his/her wage for the purchase of the additional uniforms. The costs would not be factored as a wage reduction for the purpose of determining minimum wage. The cost, however, must be reasonable or the fair market value and may not include a profit to the employer or any other affiliated person.

Section 8.00 Taken-But-Not Earned Paid Vacation Benefits and Other Fringes

A. Paid Time-Off Accrual

1. Often employers allow employees to take paid vacation before the time has been accrued under company policy. If the employer has paid all moneys owed at the time the employee leaves the employer's company, the employer may deduct the value of the vacation time that had not accrued at that time.
2. If the employee has received full pay for all time worked, a written and signed authorization is not required.
3. The Department will not pursue cases involving unpaid paid time off that had accrued by the time the employee has left the employer. The employee must pursue those claims individually.

Section 9.00 Discretionary Bonuses Versus Wages

Discretionary bonuses are not considered wages, and thus cannot be collected under § 40.1-29. Non-discretionary bonuses may be considered wages and can be collected, and no illegal deductions may be made from them.

A. Characteristics of "Discretionary Bonus"

1. A "discretionary bonus" is hereby defined to be any benefit, whether received in cash, goods and services, or otherwise, which is not required to be given under the employment contract, and which may therefore be given or withheld at the employer's discretion. The term "discretionary bonus" does not include any compensation which the employee was reasonably led to believe the employer was obligated to pay him upon completion of work performed.
2. The employer retains discretion with respect to the fact of payment without prior promise or agreement.
2. The employer retains discretion with regard to the sum, if any, to be paid without prior promise or agreement.

B. Characteristics of a "Non-discretionary Bonus":

1. The employer promises to pay a sum in advance, and the sum is related to work to be performed.
2. The employer determines how the sum amount will be derived prior to payment.
3. The sum is promised to employees as a result of a contract, either implied or written.
4. The sum is promised as an incentive to cause the employee to work more steadily, more efficiently, more rapidly, to remain with the employer, etc.
5. An employment contract does not have to be in writing. Furthermore, a contract may be implied. If an employer regularly compensates employees on an incentive basis depending on work performed or sales made, there may be an implied contract obligating the employer

to pay on that basis. The entirety of the employer-employee relationship must be examined to make this judgment.

6. The use of the term “bonus” is not controlling and the underlying employment relationship must be examined in order to determine whether an uncollectible discretionary bonus is involved.

Section 10.00 Executive Personnel

The Department of Labor and Industry adopts the federal definition of “executive personnel” as set out in the U. S. Department of Labor, Wage and Hour Division, Regulations, C.F.R., Part 541: Defining the Terms “Executive,” “Administrative,” “Professional” and “Outside Sales.”

An employee is considered an executive employee under FLSA using either the “long test” or “short test.”

Long Test:

1. The primary duty consists of the management of the enterprise in which he or she is employed or of a customarily recognized department or subdivision thereof;
2. Customarily and regularly directs the work of two or more other employees;
3. Has the authority to hire or fire other employees, or whose suggestions and recommendations as to the hiring or firing and as to the advancement and promotion or any other change of status of other employees will be given particular weight;
4. Customarily and regularly exercises discretionary powers;
5. Does not devote more than 20 percent, or, in the case of an employee of a retail or service establishment who does not devote as much as 40 percent, of his or her hours of work in the workweek to activities which are not directly and closely related to the performance of the work in 1 - 4 above; and
6. Is compensated for his or her services on a salary basis at a rate of not less than \$684 per week, exclusive of board, lodging, or other facilities.

Short Test:

1. Is compensated for his or her services at a guaranteed salary of \$684 or more a workweek, exclusive of board, lodging, or other facilities;
2. Primary duty (50 percent or more) consists of management of the enterprise in which the employee is employed, or of a customarily recognized department or subdivision thereof; and

3. Customarily and regularly directs the work of two or more other employees.

C. Should the Compliance Officer be uncertain as to whether a claimant is an executive, they shall consult their supervisor.

Section 11.00 Work Performed

A. “Suffered or permitted to work”:

Work not requested but “suffered or permitted” is work performed. For example, an employee may voluntarily continue to work without being requested to by the employer. If the employer knows or has reason to believe the employee is continuing to work, this qualifies as “work performed” under § 40.1-29. This may also apply to work performed away from the site of the employer’s place of business, i.e., at home, if the employer has knowledge that the work is being performed. In all such cases, it is the duty of management to exercise control to assure that unwanted work is not performed. Management cannot accept the benefits of an employee’s labor without compensating that employee. If management adopts a rule that the employee cannot perform work after certain times, management must enforce the rule or compensate the employee for any work after hours.

B. Waiting Time:

1. General

Whether waiting time is work performed depends upon particular circumstances. Facts may show that the employee was engaged to wait, or they may show that he waited to be engaged.

2. On Duty

If an employee is required to remain at the employer’s place of business during periods of inactivity, this is considered work performed under § 40.1-29. The employee is being “engaged to wait.”

3. Off Duty

Periods during which an employee is completely relieved from duty and which are long enough to enable him/her to use the time effectively for his /her own purposes are not periods during which work was performed. The employee is relieved from duty when told he/she may leave the job and that he/she will not have to commence work until a definitely specified hour has arrived.

4. On-call time - Employer’s Premises

An employee who is required to remain on call on the employer’s premises or so close thereto that he/she cannot use the time effectively for his/her own purposes is performing work while on call. An employee who is not required to remain on the employer’s premises but is merely required to leave word at his/her home or with company officials where he/she may be reached is not performing work while on call.

5. On-call time - Employee’s Home

Where an on-call employee performs services for his/her employer at home and yet has long periods of uninterrupted leisure during which he/she can engage in the normal activities of living, DOLI will accept any reasonable agreement of the parties for determining the number of hours worked. As an example, this policy will apply to an “on-call” employee who is required by his/her employer to remain at his/her home to receive telephone calls from customers when the company office is closed. The agreement should take into account not only the actual time spent in answering the calls but also some allowance for the restriction on the employee’s freedom to engage in personal activities resulting from the duty of answering the telephone.

C. Lectures, Meetings, and Training Programs:

1. Attendance at lectures, meetings, training programs, and similar activities is not work performed if the following four criteria are met:

- a. Attendance is outside of the employee’s regular working hours;
- b. Attendance is voluntary;
- c. The course, lecture, or meeting is not directly related to the employee’s job; and
- d. The employee does not perform any productive work during such attendance.

2. Involuntary Attendance

Attendance is not voluntary, of course, if it is required by the employer. In fact, it is not voluntary if the employee is given to understand or led to believe that his/her present working conditions or the continuance of his/her employment would be adversely affected by non-attendance.

3. Training Directly Related to Employee’s Job

The training is directly related to the employee’s job if it is designed to make the employee handle his/her job more effectively as distinguished from training him/her for another job, or to a new or additional skill. For example, a secretary who is given a course in personal computers is engaged in an activity to make him/her a better secretary. However, if the secretary takes a course in investigative techniques, it is not directly related to his/her job. Thus, the time he/she spends voluntarily in taking the investigative techniques course, outside of regular working hours, need not be counted as working time. Where a training course is instituted for the bona fide purpose of preparing for advancement through upgrading the employee to a higher skill, and is not intended to make the employee more efficient in his present job, the training is not considered directly related to the employee’s job even though the course incidentally improves his/her skill in doing his/her regular work.

4. Independent Training

Of course, if an employee on his/her own initiative attends an independent school, college or independent trade school after hours, the time is not hours worked for his/her employer even if the courses are related to his/her job.

5. Apprenticeship Training

As an enforcement policy, time spent in an organized program of related, supplemental instruction by employees working under bona fide apprenticeship programs may be excluded from working time if the following criteria are met:

- a. The apprentice is employed under a written apprenticeship agreement or program registered with the Apprenticeship Division of the Department of Labor and Industry.
- b. Such time does not involve productive work or performance of the apprentice's regular duties.

If the above criteria are met, the time spent in such related supplemental training shall not be counted as hours worked unless the written agreement specifically provides that it is hours worked. The mere payment or agreement to pay for time spent in related instruction does not constitute an agreement that such time is hours worked.

D. Travel Time:

1. General

An employee who travels from home before the regular workday and returns home at the end of the workday is engaged in ordinary home to work travel which is a normal incident of employment.

This is true whether the employee works at a fixed location or at different job sites. Normal travel from home to work is not work performed.

2. Travel in a Day's Work

Time spent by an employee in travel as part of his/her principal activity, such as travel from job site to job site during the workday, is considered work performed. Where an employee is required to report at a meeting place to receive instructions or to perform other work there, or to pick up and to carry tools, the travel from the designated place to the workplace is part of the day's work. It must be a requirement of the employer, however, that the employee report to a designated site. If upon arriving at the designated place at the beginning of the workday, the employee is given the option of driving his/her own vehicle to the job site, the employer is not required to pay him/her for travel time from the last work site in the workday to his/her home. Of course, those employees required to drive company vehicles to the job sites would have to be paid for travel time both at the beginning and ending of the workday.

3. Home to Work on Special One-Day Assignment in Another City

When an employee works in one city and is given a special one-day assignment in another city, such travel cannot be regarded as ordinary home-to-work travel occasioned merely by the fact of employment. It was performed for the employer and at the employer's request to meet the needs of the particular and unusual assignment. It is treated like travel that is all in the day's

work. However, the time that the employee normally spends in commuting on an ordinary workday could be deducted from hours worked.

4. Travel Away from Home Community

Travel that keeps an employee away from home overnight is travel away from home. Travel away from home is considered work performed during the hours which constitute the employee's normal workday. The employee is simply substituting travel for other duties. The time is not only hours worked on regular working days during normal working hours but also during the corresponding hours on non-working days. Thus, if an employee regularly works from 9 a.m. to 5 p.m. from Monday through Friday, the travel time during these hours is work performed on Saturday and Sunday as well as on the other days. Time spent in travel away from home and outside regular working hours is not counted as hours worked.

5. When Private Automobile is Used in Travel Away from Home Community

If an employee is offered public transportation but requests permission to drive his/her car instead, the employer may count as work performed either the time spent driving the car or the time the employer would have had to count as hours worked during working hours if the employee had used the public conveyance.

6. Operating Employer's Vehicle for Employee's Convenience

- a. In certain situations, an employee is responsible for a vehicle and its equipment and for having it at the work site at the proper time. The employer may permit the employee to drive the vehicle to and from home. In situations of this type where the permission is granted for the employee's own convenience and the travel is within the normal commuting distance of employees in the area, time spent in driving is not hours worked.
- b. Where the vehicle is also used in connection with emergency calls outside of normal working hours, a determination must be made as to whether use of the vehicle is in fact for the convenience of the employee or primarily for the benefit of the employer. The frequency of emergency calls may indicate for whose convenience or benefit the vehicle is being used.

6. Driving Employer's Vehicle Transporting Other Employees

- a. Driving time is not considered hours worked in instances where an employee elects to transport other employees to and from work and such employee is driving the employer's vehicle for his/her own convenience.
- b. On the other hand, where the driver is directed by the employer to report to the company warehouse, garage, or yard as a pickup point, then time spent driving the employees from such point to the workplace is hours worked.
- c. Drivers of "vanpools" need not be paid for time spent transporting other employees to and from work under the following conditions:

- (1) The transportation provided must be primarily for the benefit of participating employees.
- (2) Participation in the program is entirely voluntary and employees are free to accept or reject the arrangement at any time.
- (3) The employee-driver is chosen by the participating employees.
- (4) The pickup times and route are established by the participating employees.
- (5) The employer has virtually no control over the arrangement.

E. Sleeping Time and Certain Other Activities:

1. Less Than 24-Hour Duty

Under certain conditions an employee is considered to be working even though some of his/her time is spent in sleeping or in certain other activities. Any employee who is required to be on duty for less than 24 hours is working even though he/she is permitted to sleep or engage in other personal activities when not busy. It makes no difference that the employee is furnished sleeping facilities; the time is given to the employer. The employee is required to be on duty and constitutes work performed.

2. Duty of 24 Hours or More

Where an employee is required to be on duty for 24 hours or more and adequate sleeping facilities are provided, a period of no more than 8 hours can be deducted from hours worked for sleep time. If the sleeping period is interrupted by a call to duty, the interruption must be counted as hours worked. If the period is interrupted to such an extent that the employee cannot get a reasonable night's sleep, the entire period must be counted. For enforcement purposes, the rule is that if an employee cannot get at least 5 hours' sleep time during the scheduled period, the entire time is working time.

3. Employees Residing on Employer's Premises or Working at Home

An employee who resides on the employer's premises on a permanent basis or for extended periods of time is not considered as working all the time he is on the premises. Ordinarily, the employee may engage in normal private pursuits and thus have enough time for eating, sleeping, entertaining, and other periods of complete freedom from all duties when he/she may leave the premises for purposes of his/her own.

F. Adjusting Grievances, Medical Attention, Civic and Charitable Work and Suggestion Systems

1. Adjusting Grievances

Time spent in adjusting grievances between an employer and employees during the time the employees are required to be on the premises is hours worked, but in the event a bona

if a union is involved the counting of such time will, as a matter of enforcement policy, be left to the process of collective bargaining or to the custom or practice under the collective bargaining agreement.

3. Medical Attention

Time spent by an employee in waiting for and receiving medical attention on the premises or at the direction of the employer during the employee's normal working hours on days when he/she is working constitutes hours worked.

3. Civic and Charitable Work

Time spent in work for public or charitable purposes at the employer's request, or under the employer's direction or control, or while the employee is required to be on the premises, is working time. However, time spent voluntarily in such activities outside of the employee's normal working hours are not hours worked.

4. Suggestion Systems

Generally, time spent by employees outside of regular working hours in developing suggestions under a general suggestion system is not working time, but if employees are permitted to work on suggestions during regular working hours the time spent must be counted as hours worked. Where an employee is assigned to work on the development of a suggestion, the time is considered hours worked.

G. Clothes Changing and Wash-up Time

1. If clothes changing and wash-up activities by employees on the premises of the employer are integral parts of the principal activities of the employees because the nature of the work makes the clothes changing and washing indispensable to the performance of productive work by the employees, the time spent is hours worked, except where such clothes changing and wash-up activities are the only pre shift and post shift activities performed by the employees on the premises of the employer, the time spent in these activities has never been paid for or counted as hours worked by the employer, and the employees have never opposed or resisted this policy in any manner although they have apparently been fully aware of it, or there is a custom or practice under the collective bargaining agreement to exclude this time from the measured working time.
2. An employer may set up a formula by which employees are allowed given amounts of time to perform clothes changing and wash-up activities provided the time set is reasonable in relation to the actual time required to perform such activities. The time allowed will be considered reasonable if a majority of the employees usually perform the activities within the given time.

3. Employees who dress to go to work in the morning are not working while dressing even though the uniforms they put on at home are required to be used in the plant during working hours. Similarly, any changing which takes place at home at the end of the day would not be an integral part of the employees' employment and is not working time.

H. Participation in Athletic Events

Time spent by an employee as a participant in, or as an umpire, referee, scorer, or similar official in an athletic event sponsored by the employer, if the participation of the employee in these activities is completely voluntary and if his regular employment is not conditioned upon his participating in these activities is not considered hours worked.

I. Fire and Disaster Drills

Time spent by employees in participating in fire or other disaster drills, whether voluntary or involuntary or during or after regular working hours, is considered substantially to be benefit of the employer and therefore is compensable hours of work. Of course, such time may be compensated at the applicable minimum wage rate rather than the employees' regular rate.

J. Inspections Under the Occupational Safety and Health Act of 1970

During an inspection under the Act where an authorized representative of the employees shall be given an opportunity to accompany the VOSH compliance officer, the time is not considered hours worked. Since the Act does not require that an employee representative accompany the compliance officer nor does it impose a duty on the employer to require an employee to accompany the compliance officer, such time spent by an employee is considered voluntary and primarily for the benefit of the employees. Where there is no authorized employee representative and the VOSH compliance officer shall consult with a reasonable number of employees concerning health and safety at their workplace, this time is considered hours worked, provided it is during the normal workday and on the employer's premises.

K. Homeworker's Travel

The time spent by home workers in traveling to and from the employer's premises (or other pickup/drop off point) to obtain work-related materials or equipment and/or to deliver finished products, is primarily for the employer's benefit and must be included in the total hours worked by home workers. Where such trips are combined with personal errands, e.g., grocery shopping or visits with friends, the time spent in such personal pursuits is excluded from the total travel time for the trip in calculating hours worked.

Section 12.00 Trainees

A. Trainees are not employees within the meaning of the federal Fair Labor Standards Act or the Virginia Payment of Wage Law, § 40.1-29 of the Code of Virginia only if all

of the following criteria are met.

1. The training, even though it includes actual operation of the facilities of the employer, is similar to that which would be given in a vocational school;
2. The training is for the benefit of the trainees or students;
3. The trainees or students do not displace regular employees, but work under their close supervision.
4. The employer that provides the training derives no immediate advantage from the activities of the trainees or students, and on occasion the employer's operations may actually be impeded;
5. The trainees or students are not necessarily entitled to a job at the conclusion of the training period; and
6. The employer and the trainees or students understand that the trainees or students are not entitled to wages for the time spent in training.

B. Employees (those individuals who have been hired) shall be paid wages, at least in the amount of the minimum wage, for all training hours required by the employer.

Section 13.00 Employee vs. Subcontractor/Independent Agent

Section 40.1-29 only provides coverage to employees; it does not apply to subcontractors or independent agents. Many employers will classify an employee as an independent agent when in actuality an employer/employee relationship exists. IRS publications clarify that agency's position regarding an individual's employment status. DOLI accepts and hereby adopts IRS's determination as to when an individual is an employee and when an individual is a subcontractor/independent agent. If the employer disputes the employment status of the claimant, the claimant should be referred to the IRS for a determination on employment status.

Section 14.00 Payroll Deductions and Forfeiture of Wages

A. Deductions and Forfeitures

1. No employer may withhold any part of an employee's wages for non-payroll deductions without written and signed permission of the employee, except for deductions for payroll advances and wage overpayments. §40.1-29
2. No employer can require an employee, except an executive employee, to enter into a contract or agreement (written, verbal, or implied) which requires the employee to forfeit his wages, salaries, or commissions as a condition or continuance of employment. (§ 40.1-29(D))

3. Blanket authorizations signed by an employee at the commencement of employment which allow such forfeitures will be considered per se a condition of employment, and are not allowed. Only a signed agreement that is truly voluntary, and is not a condition of employment, is allowed by § 40.1-29(D).
4. No deduction is allowed which reduces an employee's pay below the amounts protected by the applicable state or federal minimum wage. The only exception is deductions for moneys already received by the employee for work performed such as pay advances, loans and wage overpayments.
5. DOLI shall attempt to collect all moneys unlawfully withheld from an employee as a result of unauthorized deductions or wage forfeitures except as described in Item 6 below.
6. DOLI shall not pursue collection of moneys on behalf of an employee in instances of proven theft, misappropriation, or other criminal activity related to the alleged wages due; or in cases for which the employee has already received all moneys for time worked (i.e., payroll advances, personal travel advances and personal loans). A technical violation may be cited against the employer in these instances. If a criminal case is pending against the employee for theft, misappropriation, or other criminal activity, investigation will be delayed until case is decided by the court. If the employee is exonerated of the charges and the employer refuses to pay the wage debt, DOLI will pursue investigation.

B Definitions:

1. "Forfeit" is defined in Webster's dictionary to mean "to lose or lose the right to by some error, offense, or crime." As used in § 40.1-29(D), the employee would lose his wage, salary, or commission because of something he did do or something he did not do. In many cases, you can identify forfeiture contracts or agreements based on whether it is voluntary on behalf of the employee. Voluntary is not absolute, however. Often, an employee will voluntarily enter into agreements which are forfeitures. For example, a commissioned salesman will voluntarily sign an employment contract to the effect that he will forfeit (give up) any commissions owed him upon termination of employment. Many employees are not aware that such agreements are illegal and will sign whatever is necessary in order to gain employment.
2. "Voluntary" is defined as not under compulsion, unconstrained by interference, spontaneous, acting of oneself. Because of the unequal bargaining power of employers and employees, the voluntary nature of many agreement may be questionable. Any agreement which is clearly not in the employee's interest will be considered involuntary. As a test, the Representative should determine who benefits from the agreement. If the employee benefits, the agreement may be considered voluntary. If the employer benefits (or profits) from the agreement and the employee does not benefit, the agreement may be considered involuntary.

C. Forfeiture - To forfeit is to incur a loss through some fault, omission, error, or offense.

All deductions are not forfeitures. A forfeiture implies a penalty imposed by an employer as a consequence of the commission of some act or the omission of some act by the employee.

Examples of forfeitures include deductions from employee wages as “punishment” for such things as:

1. Failure to punch the time clock or sign a time card.
2. Bad checks or credit card charges by customers.
3. Gasoline purchases by customers who drive off without paying.
4. Broken dishes, lost silverware, damaged equipment.
5. Mathematical errors.
6. Cash register shortages.
7. Breach of an employment contract or failure to give advanced termination notice.
8. Violation of a company work rule.
9. Loss of commissions because employment terminated.

Forfeitures would not include deductions for items which are not caused by an error, omission, or offense, by the employee such as:

1. Purchase of uniforms or tools.
2. Insurance premiums.
3. Escrow accounts (provided amounts in escrow accounts are not at a later date given up (forfeited) by the employee because of an error, omission, or offense (commission of an offense) by the employee.
4. Pay advances.
5. Repayment of personal loans received from the employer.
6. Repayment for equipment or other items purchased from the employer.

Note: These would be considered “deductions” within the meaning of § 40.1-29 and except for pay advances the written and signed consent of the employee is required. Such deductions, except for pay advances and personal loans cannot reduce the amount of wage below the applicable state or federal minimum wage.

Section 15.00 Assisting Wage Complainants in Filing Proof of Claim Forms for Unpaid Wages

The following procedures shall be adhered to when the Compliance Officer determines an employer has declared bankruptcy and DOLI can no longer pursue collection of unpaid wages due employees:

- A. Direct the wage claimant to contact the United States Bankruptcy Court for a proof of claim form.
- B. The Compliance Officer will provided the location of the United States Bankruptcy Court and the name of the trustee handling the bankruptcy if known to the claimant.