

Sec. 31-222-5a. Tips and gratuities

(a) Whenever tips or gratuities are paid directly to an employee by a customer of an employer, the amount thereof which is accounted for by the employee to the employer shall be considered wages.

(b) In determining whether tips or gratuities are accounted for, it shall be considered that the reporting by an employee, for social security purposes, of tips or gratuities received from customers is an accounting for the quarter reported by the employee.

(c) In determining wages of employees who customarily receive tips or gratuities, it shall be considered that amounts charged to customers as a "service charge" and subsequently distributed by an employer to waiters and other employees are wages.

(d) The amount of any tips which are claimed by an employer as a credit against the minimum wage for any individual as provided in chapter 558 of the general statutes, as amended, and the regulations applicable thereto shall constitute wages of such individual and be reported as such, unless the individual has certified a greater amount of tips received. The wages reported for any employee shall in no event be less than the minimum wage provided by law.

(See G.S. § 31-222(b).)

(Effective October 31, 1967)