

For Kansas & Northern Oklahoma Employers

Practical guidance for recognizing common wage, hour and payroll requirements and knowing when to seek additional review.

A Practical Starting Point

Managing payroll compliance requires more than knowing the minimum wage. Employers need to identify which laws apply, classify workers correctly, record working time and follow the wage-payment requirements of each state where employees work.

This guide explains common federal requirements and important Kansas/Oklahoma differences. It is designed for owners, managers, HR staff and payroll administrators. Oklahoma requirements discussed here apply statewide, although TAG primarily serves employers in Northern Oklahoma.

Important: This guide provides general educational information. It does not constitute legal or tax advice or replace an individualized professional assessment. Requirements vary by employer size, industry, duties, employee age, public-sector status, government contracts and other circumstances. It is a starting point, not a complete employment-law manual.

How to Use This Guide

- Start with federal coverage, then determine exemption status and additional state obligations.
- Use the state comparisons and checklist to identify practices that need review.
- Verify current requirements before acting, especially for exemption thresholds and worker classification.

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1. Which Wage Law Applies?

Federal and state laws can apply to the same employment relationship. Begin by determining whether the Fair Labor Standards Act (FLSA) covers the organization or the individual employee. Then review any exemption and the separate state obligations affecting payment of wages.

Federal coverage

FLSA coverage can arise through enterprise coverage or individual coverage. Many businesses are covered enterprises when annual sales or business volume reaches \$500,000 and other statutory conditions are met. Certain enterprises, including hospitals, schools and public agencies, are covered regardless of revenue. Employees of businesses below that threshold may still be individually covered when their work regularly involves interstate commerce. [1]

Kansas

Kansas has its own minimum-wage and maximum-hours law, but it excludes employment subject to the FLSA. Employees covered by Kansas law rather than federal law generally have a \$7.25 minimum wage and overtime after 46 hours in a workweek. This exclusion does not eliminate separate Kansas wage-payment requirements governing matters such as paydays, deductions and final pay. [9]

Oklahoma

Oklahoma maintains separate wage-payment and minimum-wage requirements. Oklahoma Department of Labor guidance states that an employer not otherwise covered by federal wage-and-hour law generally must comply with state minimum-wage law when it has at least 10 full-time employees or equivalent and/or grosses more than \$100,000 annually. Additional statutory exceptions may apply. [12]

EMPLOYER ACTION

Identify federal coverage, exemption status, the state where work is performed and any industry- or contract-specific rules. Do not assume a small business is outside the FLSA.

2. Minimum Wage

The federal minimum wage is \$7.25 per hour for covered nonexempt employees. Kansas and Oklahoma also list \$7.25 as their basic state minimum wage as of this review. Coverage and exceptions matter; tipped workers, some youth workers and certain government-contract work require additional analysis. [1, 9, 12]

EMPLOYER ACTION

Confirm that pay for all compensable hours, after relevant deductions, meets the applicable requirements.

3. Overtime

Covered nonexempt employees generally must receive at least one and one-half times their regular rate for hours worked over 40 in a workweek. A workweek is a fixed, recurring period of 168 hours. Do not average hours between weeks to avoid overtime. Kansas's 46-hour state threshold is not the default for FLSA-covered employment. Oklahoma has no separate state overtime requirement. [1, 9, 17]

The regular rate can include nondiscretionary bonuses, commissions, shift differentials and other compensation unless a specific exclusion applies. For example, a promised attendance or production bonus may increase overtime owed. [2]

COMPLIANCE WATCH:

Private employers generally cannot replace required FLSA overtime with banked compensatory time. Public agencies have separate rules. [1]

4. Exempt and Nonexempt Employees

Nonexempt employees are entitled to applicable minimum-wage and overtime protections. An employee can be salaried and still be nonexempt. Paying a salary or assigning a management title does not establish an overtime exemption.

Federal exemptions exist for certain executive, administrative, professional, outside-sales and computer employees, among others. Each exemption has its own requirements. [3]

Federal salary threshold

As of this review, most employees relying on the executive, administrative or professional exemptions must receive at least \$684 per week (\$35,568 annually) on a qualifying salary basis and meet the applicable duties test. Certain exceptions and alternative compensation rules apply, so this threshold is not a universal test for every exemption. [3]

Review the actual job

- Identify the specific exemption being considered.
- Evaluate actual duties and decision-making authority rather than relying on the job title or description alone.
- Confirm the compensation level and method of payment satisfy the exemption.
- Review salary deductions carefully; improper deductions can jeopardize an exemption.

EMPLOYER ACTION:

Document classification decisions and revisit them when duties, compensation or operating practices materially change.

5. Hours Worked

Employers must identify and record compensable time for nonexempt employees. Work the employer knows about, or has reason to know about, generally must be counted even when it was not requested or approved. [4]

Depending on the circumstances, compensable time can include:

- Work before or after a shift, including opening, closing and required preparation duties.
- Required meetings, job-related training and certain travel.
- Remote work, work-related calls, messages and other duties outside scheduled hours.
- Work during an otherwise unpaid meal period and certain waiting or on-call time.

COMPLIANCE WATCH:

A policy may prohibit unauthorized overtime, but the employer generally must pay for compensable work it permits. Address policy violations through management practices while preserving accurate time records.

EMPLOYER ACTION:

Provide a reliable way to record all working time and report missed time or interrupted meals. Train supervisors to prevent off-the-clock work and correct records promptly.

6. Breaks and Meal Periods

Federal law generally does not require ordinary adult meal or rest breaks. When an employer provides short breaks, typically 5 to 20 minutes, federal rules generally treat them as paid working time. Bona fide meal periods, typically 30 minutes or more, can be unpaid when the employee is completely relieved of duties. [4]

Kansas

Kansas generally does not require ordinary meal or rest breaks for adult employees. Specific federal protections and other applicable requirements still need to be considered. [9]

Oklahoma

Oklahoma generally does not require ordinary breaks or lunch periods for employees age 16 or older. Separate child-labor requirements include mandatory breaks for 14- and 15-year-old workers. [12]

Pumping Protections

Most covered nursing employees are entitled to reasonable break time to express breast milk for up to one year after childbirth. Employers generally must provide a functional space, other than a bathroom, shielded from view and free from intrusion. Limited exceptions apply. [5]

Pumping time must be paid when the employee is not completely relieved of duties. When an employee uses an existing paid break to pump, the time must be compensated in the same manner as other paid breaks. Additional protections or accommodations may apply under other laws. [5]

COMPLIANCE WATCH:

Calling a period lunch does not make it unpaid. An employee required to answer calls, monitor operations or perform other duties may be working during that period.

EMPLOYER ACTION:

Review automatic meal deductions, provide a correction process and evaluate pumping or other accommodation needs separately from ordinary break policies.

7. Paydays and Pay Statements

Payroll frequency is a meaningful Kansas/Oklahoma difference for regional employers.

Kansas

Employers generally must pay employees at least once each calendar month on regular paydays designated in advance. Upon an employee's request, the employer must provide an itemized statement of deductions for each pay period in which deductions are made. Other payment-method and notice requirements may apply. [9, 10]

Oklahoma

Employees generally must be paid at least twice each calendar month. State, county, municipal and exempt employees may be paid at least once each calendar month. Oklahoma requires a pay stub with each wage payment, in paper or electronic form. Separate requirements govern the timing of the payday after the pay period and permissible payment methods. [12]

EMPLOYER ACTION

Check both payroll frequency and payment timing. Confirm that your pay statements and payment methods satisfy the rules where employees work.

8. Payroll Deductions

A deduction must have a lawful basis. Employer policy or an employee's signature does not automatically make every deduction permissible. Review state authorization requirements and federal minimum-wage, overtime and salary-basis protections before deducting pay. [1, 11, 12]

Kansas

Kansas law permits specified deductions under defined conditions. Some deductions require a signed written agreement. The statute separately permits certain final-pay withholdings upon written notice and explanation, subject to limitations. Different rules can apply to loans, payroll overpayments, employee purchases and the return of employer property. [11]

Oklahoma

Certain deductions require a written agreement signed by the employer and employee. Permitted categories and conditions vary. For example, loss-related deductions can depend on whether the employee was solely responsible for the shortage, damage or loss. [12]

EMPLOYER ACTION:

Document the legal basis, amount, purpose, required authorization or notice, and effect on wages. Obtain guidance before making disputed, unusual or substantial deductions.

9. Final Pay

Kansas generally requires earned wages following separation to be paid no later than the next regular payday. Oklahoma likewise generally permits final earned wages to be paid on the next regularly designated payday, whether the employee quits or is discharged. [9, 12]

Review final hours, overtime, earned commissions, bonuses and other compensation. Treatment of accrued vacation or PTO depends on applicable law and the employer's established policy or agreement. Review the timing and conditions under which each payment becomes earned or payable.

COMPLIANCE WATCH:

Do not assume an unreturned uniform, key or device permits withholding the entire final paycheck. Any withholding or deduction must independently satisfy applicable law.

EMPLOYER ACTION:

Use a consistent separation checklist that addresses wages, benefits, permitted deductions and the method and timing of payment.

10. Employees and Independent Contractors

A 1099, contractor agreement, project-based payment or flexible schedule does not determine worker status. The actual relationship controls, and different laws use different tests.

For federal employment taxes, the IRS groups relevant facts into behavioral control, financial control and the type of relationship. For FLSA purposes, classification examines economic reality, including whether the worker is economically dependent on the employer or operating an independent business. State unemployment and workers' compensation laws may apply different standards. [6, 7]

EMPLOYER ACTION:

Assess classification under each relevant law before work begins. Federal rulemaking and enforcement positions can change; verify current guidance and seek professional review when status is uncertain.

11. Youth Employment

Federal and state youth-employment laws can restrict minimum working age, hours, times of day and the jobs or equipment a minor may use. Requirements differ by age, industry and work performed. Parental permission does not by itself authorize restricted work. [1, 9, 12]

COMPLIANCE WATCH:

A job title alone does not establish that a minor may perform every task. Review duties involving driving, powered equipment or hazardous work individually.

EMPLOYER ACTION:

Before hiring anyone under 18, especially age 14 or 15, confirm the applicable federal and state restrictions, break rules and any required employment documentation. Review duties again before assigning new equipment or tasks.

12. New Hire and Rehire Reporting

Kansas

Report newly hired and qualifying rehired employees to the Kansas New Hire Directory within 20 days. Kansas guidance includes employees returning after a separation of 60 consecutive days or more. Follow the reporting system's current instructions and retain confirmation. [13]

Oklahoma

Report newly hired employees to the Oklahoma Employment Security Commission (OESC) within 20 days of their start date. OESC also provides instructions for reporting recalled and rehired employees using their return-to-work date. Include qualifying returns in the reporting process rather than limiting it to first-time hires. [14]

Multistate Employers

Qualifying multistate employers may elect to report to one designated state after completing the required federal registration and following the applicable reporting procedures. Confirm the requirements before centralizing reports. [14]

EMPLOYER ACTION:

Assign responsibility for reporting, track deadlines and verify submission. Quarterly wage reports do not replace new-hire reports.

13. Workers' Compensation Coverage

Kansas and Oklahoma maintain separate workers' compensation systems, coverage requirements and exceptions. This section is a coverage-review reminder; it does not list every mandatory-coverage threshold or exemption.

EMPLOYER ACTION:

Review coverage before hiring, entering another state or changing your workforce structure. Confirm with your carrier or qualified advisor that the policy covers the actual work, locations and employee arrangements. Do not assume Kansas coverage automatically satisfies Oklahoma obligations. [15]

14. Required Workplace Posters

Covered employers must display applicable federal and state workplace notices. Requirements depend on the laws covering the organization, its workforce, industry and federal-contract status. [8, 9, 12]

EMPLOYER ACTION:

Review notices at least annually and when laws, locations or operations change. Consider how required notices reach remote employees and applicants. Use current government resources to identify the required notices

15. Wage and Hour Recordkeeping

Federal law requires covered employers to retain specified employment and payroll records. For nonexempt employees, accurate records should show identifying information, hours worked each day and workweek, pay basis, regular rate, straight-time and overtime earnings, additions and deductions, total wages, pay periods and payment dates. [16]

Basic federal retention periods

Under the FLSA, payroll records, collective bargaining agreements, and sales and purchase records generally must be retained for at least three years. Records underlying wage calculations, such as timecards, schedules and wage-rate tables, generally must be retained for two years. [16]

These are FLSA minimums, not a complete retention schedule. State law, tax requirements, other employment laws and pending complaints or litigation may require longer retention. Preserve relevant records when a claim or investigation is pending or reasonably anticipated.

EMPLOYER ACTION:

Use reliable timekeeping, preserve corrections and limit access to sensitive records. Coordinate your schedule with TAG's Records Retention Guidelines and applicable legal requirements.

16. Common Compliance Traps

a) Assuming salaried means exempt. Review the applicable duties and compensation requirements, including salary-basis rules.

b) Using the stated hourly rate for every overtime calculation. Bonuses, differentials and other compensation may affect the regular rate.

c) Ignoring work outside scheduled hours. Remote messages, preparation duties and interrupted meals can create compensable time.

d) Treating every break as unpaid. Short employer-provided breaks generally are paid; pumping protections require separate review.

- e) Using a 1099 or contract to decide worker status.** Evaluate the actual relationship under each relevant law.
- f) Assuming written consent permits any deduction.** State restrictions and federal wage protections still apply.
- g) Applying one state's payroll rules everywhere.** Payment frequency, statements and deduction requirements differ.
- h) Reviewing compliance only once.** Duties, work locations, pay arrangements and legal requirements change.

17. Kansas and Oklahoma Quick Reference

Use this table with the explanations in the guide. Exceptions and additional requirements may apply. The employee's work location matters, including for remote work.

Topic	Kansas	Oklahoma
Basic state minimum wage	\$7.25 per hour, subject to coverage and exceptions.	\$7.25 per hour, subject to coverage and exceptions.
Federal overtime	Generally after 40 hours for FLSA-covered nonexempt employees.	Generally after 40 hours for FLSA-covered nonexempt employees.
Separate state overtime	Generally after 46 hours for employees covered by Kansas law rather than the FLSA.	No separate state overtime requirement; assess federal coverage.
Ordinary adult meal and rest breaks	Generally not required. Specific protections and accommodations may apply.	Generally not required for employees age 16 or older. Specific protections and accommodations may apply.
Short breaks provided by employer	Generally paid under federal rules.	Generally paid under federal rules.
Pumping protections	Federal break-time and space protections generally apply to covered nursing employees.	Federal break-time and space protections generally apply to covered nursing employees.
Basic payroll frequency	At least once each calendar month.	Generally at least twice each calendar month; monthly permitted for specified groups.
Pay statements	Itemized deduction statement upon employee request; other payment-method rules may apply.	Pay stub with each payment, in paper or electronic form.
Final earned wages	Generally due by next regular payday.	Generally due by next regularly designated payday.
New hire reporting	Within 20 days; include qualifying rehires.	Within 20 days of start date; follow OESC rehire and recall instructions.
Deductions	Permitted bases and procedures vary; specific final-pay provisions apply.	Permitted bases and conditions vary; certain deductions require an agreement signed by both parties.

Sources: Federal [1, 4, 5]; Kansas [9–11, 13]; Oklahoma [12, 14, 17].
This table does not replace a coverage or classification analysis.

18. Employer Wage and Compliance Review

A checked box means the item was reviewed. It does not certify that every requirement affecting the organization has been satisfied.

Organization _____

Review owner _____ Date _____

- ☐ Confirmed FLSA coverage for the organization and relevant employees.
- ☐ Verified minimum wage and the applicable workweek and overtime rules.
- ☐ Reviewed regular-rate treatment of bonuses, commissions and differentials.
- ☐ Reviewed exempt positions using actual duties and compensation requirements.
- ☐ Confirmed all compensable hours are recorded, including remote work.
- ☐ Reviewed short breaks, meal deductions and pumping protections.
- ☐ Confirmed payroll frequency, payment timing, methods and pay statements.
- ☐ Reviewed deductions, authorizations and final-pay procedures.
- ☐ Reviewed employee and independent-contractor classifications.
- ☐ Confirmed youth-employment requirements for actual duties and equipment.
- ☐ Verified timely new-hire and qualifying rehire reporting.
- ☐ Confirmed workers' compensation coverage for all work locations.
- ☐ Reviewed workplace posters and access to required notices.
- ☐ Confirmed accurate payroll records and appropriate retention periods.
- ☐ Reviewed obligations for remote and cross-state employees.
- ☐ Assigned responsibility for monitoring changes and completing follow-up.

Follow-up action _____

Responsible person _____ Target date _____

Follow-up action _____

Responsible person _____ Target date _____

19. When to Get Additional Guidance

Seek qualified review when classifying exempt positions or contractors; making unusual or disputed deductions; handling wage complaints; employing minors in restricted work; introducing bonuses, commissions or alternative pay arrangements; evaluating accommodations; or expanding into another state.

Have a question or unsure where to start? Contact The Arnold Group for a general conversation. We can help you think through the issue, identify useful resources and point you toward appropriate professional guidance.

[Connect with The Arnold Group](#)

20. Official resources and source notes

Reviewed October 21, 2026. The sources below support the topics identified by bracketed references throughout this guide. Laws, court decisions and agency guidance can change. Verify current requirements before making a decision.

Federal

- 1 U.S. Department of Labor | [FLSA Handy Reference Guide](#)
- 1 U.S. Department of Labor | [FLSA Coverage Fact Sheet 14](#)
- 2 U.S. Department of Labor | [Regular Rate Fact Sheet 56A](#)
- 3 U.S. Department of Labor | [May 2026 Exemption Technical Amendment](#)
- 4 U.S. Department of Labor | [Hours Worked Fact Sheet 22](#)
- 5 U.S. Department of Labor | [Pump at Work FAQs](#)
- 6 IRS | [Publication 15-A Employer Supplemental Tax Guide](#)
- 7 U.S. Department of Labor | [Employment Relationship Fact Sheet 13](#)
- 7 U.S. Department of Labor | [2026 Contractor Rulemaking](#)
- 8 U.S. Department of Labor | [Workplace Posters](#)
- 16 U.S. Department of Labor | [Recordkeeping Fact Sheet 21](#)

Kansas

- 9 Kansas Department of Labor | [Workplace Laws and Requirements](#)
- 10 Kansas Legislature | [KSA 44-314 Pay Periods and Payment Methods](#)
- 10 Kansas Legislature | [KSA 44-320 Employee Notices and Statements](#)
- 11 Kansas Legislature | [KSA 44-319 Wage Deductions](#)
- 13 Kansas Department of Labor | [New Hire Reporting](#)
- 15 Kansas Department of Labor | [Workers Compensation](#)

Oklahoma

- 12 Oklahoma Department of Labor | [Wage and Hour FAQs](#)
- 14 Oklahoma Employment Security Commission | [New Hire Reporting](#)
- 15 Oklahoma | [Workers Compensation Commission](#)
- 17 Oklahoma Department of Labor | [Wage Law Reference](#)

Source context: The May 2026 exemption amendment republishes operative 2019 regulations after the 2024 rule was vacated. Contractor materials include rulemaking and enforcement qualifications. The older Oklahoma wage-law reference is used for its statement about separate state overtime; use current agency guidance and law for decisions.

Related TAG tools include the Federal Employment Law Summary, Records Retention Guidelines and New Hire Checklist.

[Explore the TAG HR Toolkit](#)