



**Department of Employment Services**  
*Washington, DC's lead workforce development and labor agency*

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# **TIPPED EMPLOYEE QUARTERLY WAGE REPORTS**

## **PUBLIC EDUCATION CAMPAIGN**

**D.C. Office of Wage-Hour  
Labor Standards Bureau**



**District of Columbia  
Muriel Bowser, Mayor**

**Department of Employment Services  
Deborah A. Carroll, Director**





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## ABOUT THE MODERATOR

- Your moderator for today is a **member of the Office of Wage-Hour** with D.C. Department of Employment Services..
- The **Office of Wage-Hour** conducts compliance audits and works to recover unpaid wages for employees who have not been paid pursuant to DC wage laws, either administratively or through court action.
- **Wage-hour compliance** involves ensuring adherence to the wage laws of the District of Columbia by holding employers accountable when wages are not paid to employees who have performed work in the District.





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## AGENDA

- I. Tipped Employee Legislation
- II. Employer Reporting Requirements
- III. Overview of the Internet Portal
- IV. Other Special Considerations



## Tipped Employee Law

*D.C. Code § 32-1003. (Employers may pay a Tipped Minimum Wage)*

(f) As of January 1, 2005, the minimum wage required to be paid by any employer in the District of Columbia to any employee who receives tips/gratuities shall be **\$ 2.77 an hour**, provided that the employee actually receives tips/gratuities in an amount at least equal to the difference between the hourly wage paid and the **minimum wage...**

- July 1, 2015 – June 30, 2016 Minimum Wage = **\$10.50 per hour**
  - Maximum Tip Credit was = **\$7.73 per hour**
- July 1, 2016 – June 30, 2017 Minimum Wage = **\$11.50 per hour**
  - Maximum Tip Credit now = **\$8.73 per hour**



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## Tipped Employee Law

*D.C. Code § 32-1003. Requirements. (To pay the \$2.77 tipped minimum wage)*

- (g) (1) The employee receiving tips **has been informed** by the employer...
- ❖ Can use Notice of Hire document (See Section 4)
- (2) All gratuities received by the employee **have been retained by the employee**, except that this provision shall not be construed to prohibit the **pooling of gratuities among employees who customarily receive gratuities**.
- ❖ ... such as waiters, waitresses, valets, counter personnel (who serve customers), bussers, and service bartenders. A valid tip pool may **NOT include employees who do not customarily and regularly received tips, such as managers, dishwashers, cooks, chefs, and janitors.**



## Employer Reporting Requirements

*D.C. Code § 32-1009.01. Notice requirements for tipped wages.*

- (a) An employer who employs an employee who....
- Receives gratuities , and
  - Is paid at least the **\$2.77** tipped minimum wage

should submit a quarterly wage report **within 30 days** of the end of each quarter to the Mayor certifying that the employee was paid the required minimum wage.



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## Employer Reporting Requirements

*D.C. Code § 32-1009.01. Notice requirements for tipped wages.*

**(b) (1)** The Mayor shall create an **Internet-based portal** for online reporting of the quarterly wage reports required by subsection (a) of this section.

**(2)** An employer shall **submit** its quarterly wage reports **online** unless the employer claims that online reporting *creates a hardship*, in which case the employer shall submit its reports in hard-copy form.






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## Tipped Wage Report


### Employer Self-Service Portal

DOES has created an Internet-based Portal for reporting Tipped Wages in conjunction with the for UI Tax Quarterly Wage submissions.

**The District of Columbia**  
Department of Employment Services

[Information for Employers](#)  
[D.C. Unemployment Law](#)  
[D.C. Unemployment Regulations](#)

[Help & Support](#)  
[Contact Us](#)  
[FAQ](#)



Government of the District of Columbia

## Employer Self-Service Portal

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### Welcome to DOES Employer Self Service Portal

Employers who have paid wages in covered employment must register for an employer account. After the registration is complete you will receive an Employer Identification Number (EIN) and can begin to file wage reports and maintain your account via the online system.

- [Login to your Account](#) - if you have an account registered with Employer Self Service Portal.
- [Register for a new Account](#) - if you do not have an account with Employer Self Service Portal.
- [Continue Registration for an Account](#) - if you wish to continue the registration process.

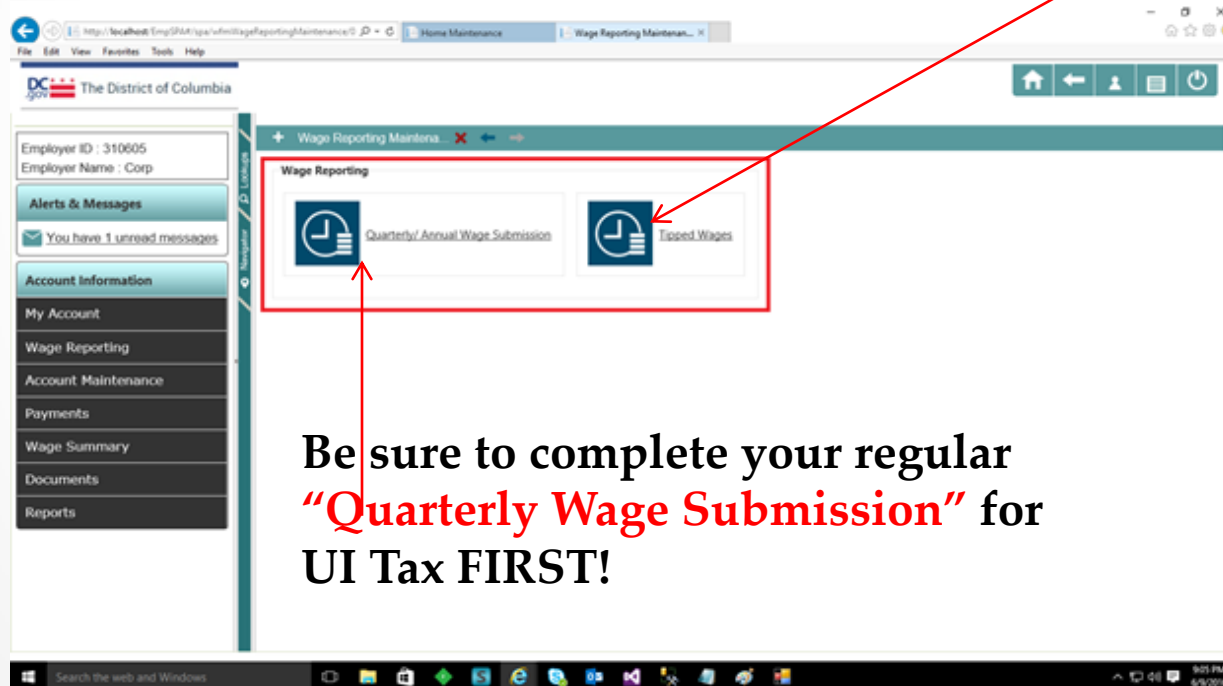




## Tipped Wage Report

### Wage Reporting Options

This screen displays an option for the employer to complete either the Quarterly Wage Submission for UI Tax or the Quarterly Tipped Wage Report for OWH.

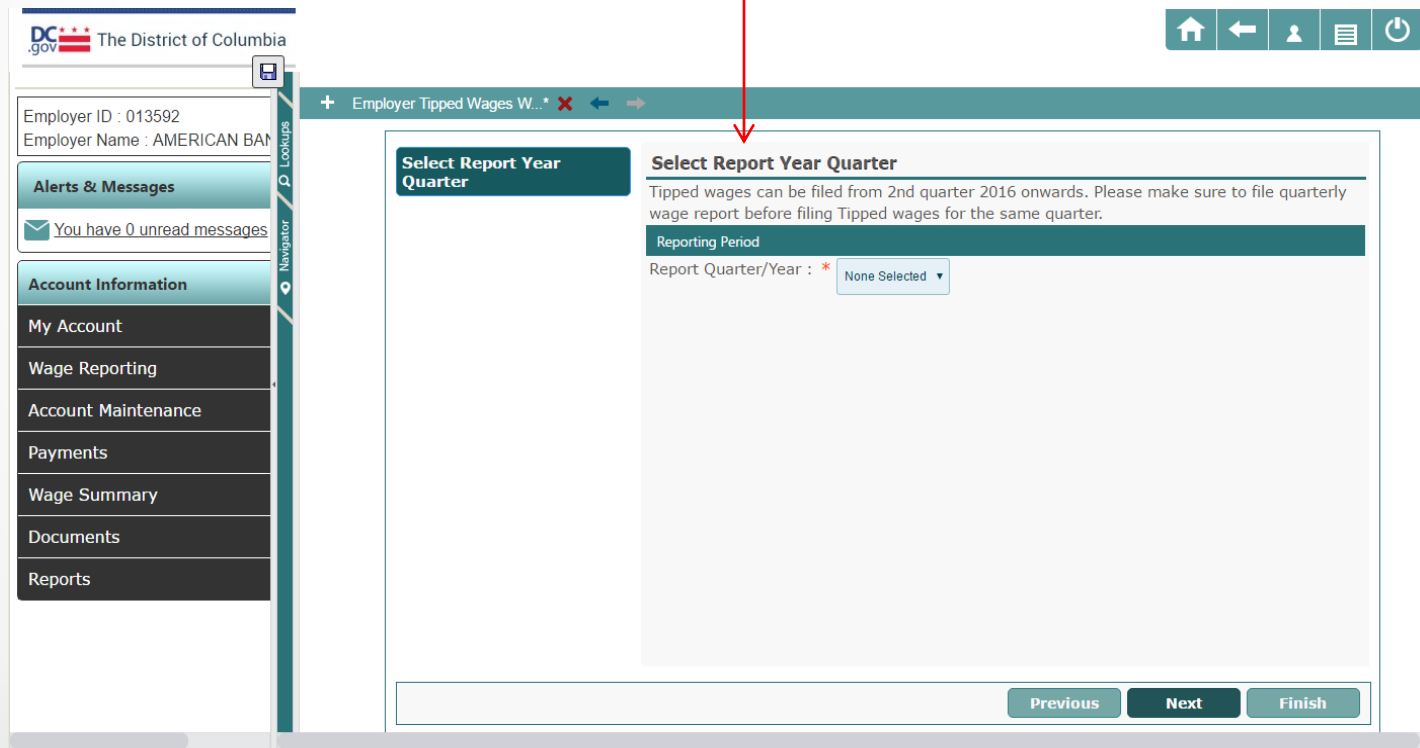


Be sure to complete your regular  
**"Quarterly Wage Submission"** for  
UI Tax FIRST!

## Tipped Wage Report

### Submit Tipped Wages

After completing the UI Tax Wage Submission, click the **"Tipped Wage"** tab and select the appropriate Quarter for reporting.

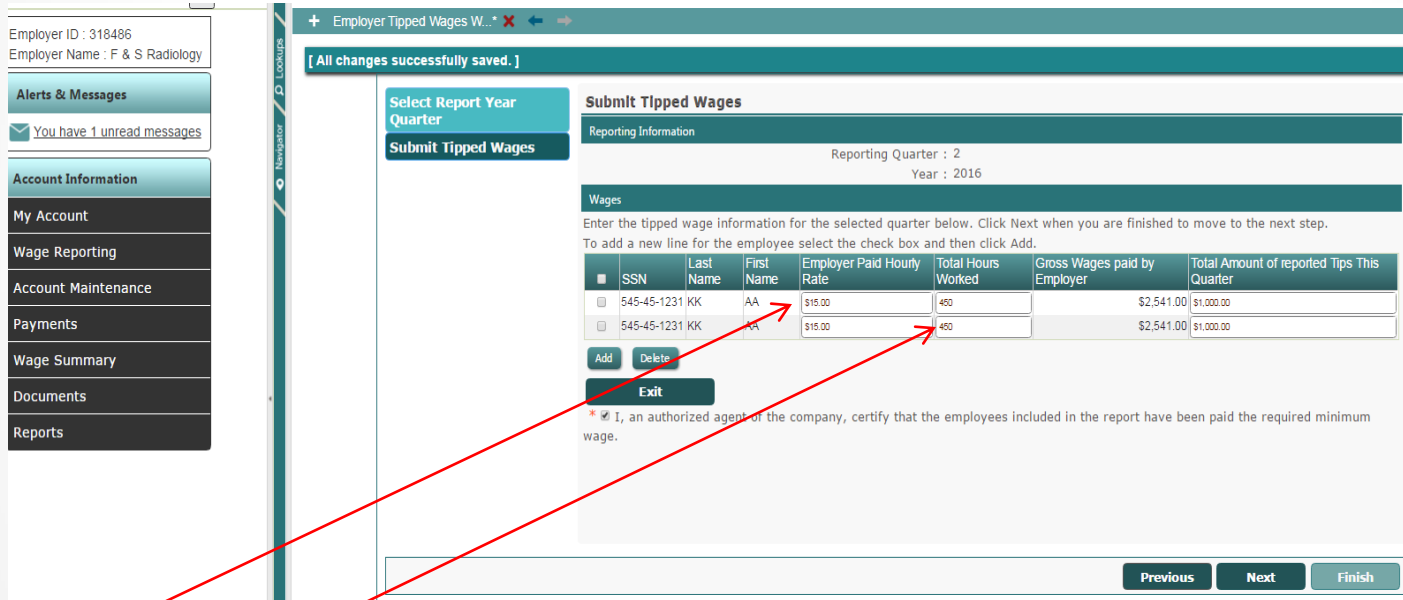


The screenshot shows the web portal interface for the Department of Employment Services. The top navigation bar includes the DC.gov logo and the text 'The District of Columbia'. Below this, the user's account information is displayed: 'Employer ID : 013592' and 'Employer Name : AMERICAN BAN'. A sidebar on the left contains a 'Navigator' with links to 'Alerts & Messages', 'Account Information', 'My Account', 'Wage Reporting', 'Account Maintenance', 'Payments', 'Wage Summary', 'Documents', and 'Reports'. The main content area is titled 'Employer Tipped Wages W...' and features a 'Select Report Year Quarter' tab. A red arrow points to this tab. Below the tab, a message states: 'Tipped wages can be filed from 2nd quarter 2016 onwards. Please make sure to file quarterly wage report before filing Tipped wages for the same quarter.' The 'Reporting Period' section shows 'Report Quarter/Year : \*' with a dropdown menu currently set to 'None Selected'. At the bottom of the form, there are three buttons: 'Previous', 'Next', and 'Finish'.

## Tipped Wage Report

### Submit Tipped Wages

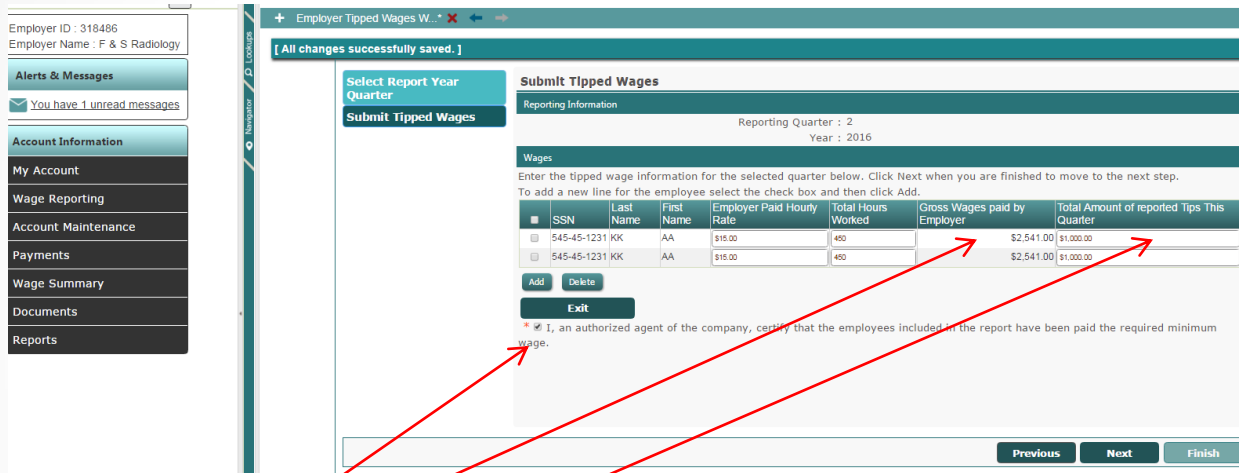
The reporting page has five sections of information that need to be reported.



	SSN	Last Name	First Name	Employer Paid Hourly Rate	Total Hours Worked	Gross Wages paid by Employer	Total Amount of reported Tips This Quarter
<input type="checkbox"/>	545-45-1231	KK	AA	\$15.00	450	\$2,541.00	\$1,000.00
<input type="checkbox"/>	545-45-1231	KK	AA	\$15.00	450	\$2,541.00	\$1,000.00

- 1) **Employer Paid Rate** - Input the Specific Hourly Rate that the Employer paid each tipped employee
- 2) **Total Hours Worked** - Input the Total Hours worked by the tipped employee while be paid at the stated rate.

## Tipped Wage Report



Employer ID : 318486  
Employer Name : F & S Radiology

Alerts & Messages  
You have 1 unread messages

Account Information  
My Account  
Wage Reporting  
Account Maintenance  
Payments  
Wage Summary  
Documents  
Reports

Employer Tipped Wages W...  
[ All changes successfully saved. ]

Select Report Year Quarter  
Submit Tipped Wages

Reporting Information  
Reporting Quarter : 2  
Year : 2016

Wages  
Enter the tipped wage information for the selected quarter below. Click Next when you are finished to move to the next step.  
To add a new line for the employee select the check box and then click Add.

	SSN	Last Name	First Name	Employer Paid Hourly Rate	Total Hours Worked	Gross Wages paid by Employer	Total Amount of reported Tips This Quarter
<input type="checkbox"/>	545-45-1231	KK	AA	\$15.00	450	\$2,541.00	\$1,000.00
<input type="checkbox"/>	545-45-1231	KK	AA	\$15.00	450	\$2,541.00	\$1,000.00

Add Delete  
Exit

☒ I, an authorized agent of the company, certify that the employees included in the report have been paid the required minimum wage.

Previous Next Finish

3) **Gross Wages from Employer** - Input the Gross Wages that were paid by the employer for the hours reported.

4) **Tips Reported** - Input the total amount of Tips received by employees from customers or tip pool and reported as wages.

5) **Certification of Minimum Wages** - Check the Certification box stating that all employees have been paid the required minimum wage.

## Special Considerations

SSN	Last Name	First Name	Employer Paid Hourly Rate	Total Hours Worked	Gross Wages Paid by Employer	Total Amount of Reported Tips
111-11-1112	AA	AA	\$ 2.77	100	\$ 277.00	\$ 773.00
111-11-1112	AA	AA	\$ 8.02	100	\$ 802.00	\$ 773.00
111-11-1113	BB	BB	\$ 2.77	100	\$ 500.00	\$ 550.00
111-11-1113	BB	BB	\$ 8.02	100	\$ 1,000.00	\$ 575.00

- Gross Wages are paid by the Employer
- Reported Tips are received by employee from Customers or Tip Pool

## Special Considerations

- ❖ Some employees may work at multiple rates, but still receive the proper Minimum Wage and Overtime Pay.

SSN	Last Name	First Name	Employer Paid Hourly Rate	Total Hours Worked	Gross Wages Paid by Employer	Total Amount of Reported Tips
111-11-1112	AA	AA	\$ 2.77	100	\$ 277.00	\$ 773.00
111-11-1112	AA	AA	\$ 8.02	100	\$ 802.00	\$ 773.00
111-11-1113	BB	BB	\$ 2.77	100	\$ 500.00	\$ 550.00
111-11-1113	BB	BB	\$ 8.02	100	\$ 802.00	\$ 1,198.00

- Employees should receive at least \$10.50 minimum wage for **Regular Hours** Worked  $(\$277 + \$773) = \$1,050.00 / 100 \text{ hours} = \$10.50/\text{hr}$
- Employees should receive at least \$15.75 OT minimum wage for **OT Hours** Worked  $(\$802 + \$1,198) = \$2,000 / 100 \text{ hours} = \$20.00/\text{hr}$





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## Introduction to the Fair Shot Minimum Wage

MW Increase Date	1-Jul-15	1-Jul-16	1-Jul-17	1-Jul-18	1-Jul-19	1-Jul-20
Full Minimum Wage Amount	\$10.50	\$11.50	\$12.50	\$13.25	\$14.00	\$15.00
Tipped Minimum Wage	\$2.77	\$2.77	\$3.33	\$3.89	\$4.45	\$5.00
Maximum Tip Credit	\$7.73	\$8.73	\$9.17	\$9.36	\$9.55	\$10.00







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## ADDITIONAL INFORMATION

For copies of these and other wage laws,  
please visit: [www.does.dc.gov](http://www.does.dc.gov)

For questions or concerns, please contact **Brian White** at the D.C. Office of  
Wage-Hour at Phone: **202-671-1880** Email: **OWH.ASK@dc.gov**

Office hours:

8:30 a.m. to 4:30 p.m. – Monday through Thursday

9:30 a.m. to 4:30 p.m. – Friday

