



DEPARTMENT OF LABOR
BUREAU OF LABOR STANDARDS
45 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0045

LAURA A. FORTMAN
COMMISSIONER

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GOVERNOR

WAGE & HOUR DIVISION

MICHAEL ROLAND
DIRECTOR

September 7, 2023

Liberty Tax
Attn: Christopher York, Owner
272 Main Street
Lewiston, ME 04240

RE: Violations of Title 26 MRS. Inspection #475448

Dear Christopher York,

When our Inspector, [REDACTED], visited and inspected your place of business on March 17, 2023, the following violations of Maine Labor Law were found:

26 MRS §621-A Timely and Full Payment of Wages requires that employees be paid in full, on an established day or date, at regular intervals made known to the employee. The intervals may not exceed 16 days and must include all wages earned to within 8 days of the payment date.

In this case, the employer failed to pay employee [REDACTED] in full on the established pay date of 01/20/2023. The employer paid the wages on 03/17/2023. **1 violation**

26 MRS §622 Records requires that employers keep a true record showing the date and amount paid to each employee pursuant to section 621-A. Every employer shall keep a daily record of the time worked by each such employee unless the employee is paid a salary that is fixed without regard for the number of hours worked. Records required to be kept by this section must be accessible to any representative of the department at any reasonable hour.

In this case, the employer did not keep a daily record of the time worked by [REDACTED] for work performed on 01/07/2023, 01/08/2023 and 01/10/2023. **3 violations**

26 MRS §626-A PENALTIES Whoever violates any of the provisions of sections 621-A to 623 or section 626, 628, 628-A, 629 or 629-B is subject to a forfeiture of not less than \$100 nor more than \$500 for each violation. Each employee is counted as a separate violation, each pay cycle. BLS Rules, Chapter 9, Rules Governing Administrative Civil Money Penalties for Labor Law Violations, sections II and III defines terms and how penalties are calculated respectively, including multipliers.

1 violation of §621-A = \$100.

3 violations of §622 x \$100.00 = \$300.00

*The employer was cited for previous violations of these statutes in 2017 and paid the assessed penalties.

26 MRS §665 (1) Pay Statement requires that employers provide to the employee with each payment of wages a statement which clearly shows the date of the pay period, hours worked, total earnings and itemized deductions.

In this case, the employer failed to provide [REDACTED] a detailed pay statement with the payment of wages on 03/17/2023. **1 violation**

26 MRS §671 PENALTIES Any employer who violates this subchapter shall, upon conviction thereof, be punished by a fine of not less than \$50 nor more than \$200. In the event of the violation of any of the provisions of this subchapter, the Attorney General may institute injunction proceedings in the Superior Court to enjoin further violation thereof.

1 violation of §665 = \$50.00

The total penalty for the above violation(s) is \$450.00.

Make checks payable to the “Treasurer, State of Maine”

The violations identified above will become a final order within fifteen (15) business days from the day it was received unless you request a penalty discussion or file an appeal within 15 business days.

Employer options (within 15 business days):

If you intend to correct all violations identified and wish to work with the Wage & Hour Division to possibly reduce the penalty amount, you may request a “Penalty Discussion”. This discussion will pertain only to the penalty(s) and not the violation(s). All proposed penalties will be stayed until after the penalty discussion.

Or

You may file a formal appeal of any violation or penalty within fifteen (15) days of receipt of this citation. Please be specific as to what violation(s) or penalty you wish to appeal. If a request for a formal appeal is received, the Director will set a time and date for a “hearing”. The Director will serve as the hearing officer or may assign the appeal to the Administrative Hearings Division within the Department of Labor. The hearing will be at the headquarters of the Bureau or at a place mutually agreeable to the parties. All proposed penalties will be stayed until after the formal appeal is heard.

As the employer, you must respond in writing to the Director of the Bureau, at the address above, within fifteen (15) business days of receipt of this report stating what option you intend to choose. If no response is received within that time frame you accept all citations and any penalties assessed. The citation will become a final order and payment will be due at that time, made payable to **“Treasurer, State of Maine” and mailed to the address at the top of this citation.**

We strongly recommend that any correspondence be sent by certified mail. Failure to correct violations may result in additional penalties for each violation that is not corrected.

If you have questions regarding this citation, you may contact the Bureau of Labor Standards, Wage & Hour Division at (207) 623-7900.

Dates to remember:

Respond in writing, to the Director of the Bureau within fifteen (15) business days of receipt of this citation indicating what option you choose.

Respectfully,



Scott Cotnoir, Director
Wage and Hour Division
Inspection # 475448