



DC Restaurant HR & Payroll — 2025 Compliance Checklist

A practical, print-friendly checklist for Washington, D.C. restaurant operators

Tip: Complete the Restaurant Profile first so the checklist reflects your setup.

Restaurant Profile (fill in once)

Legal entity name / FEIN: _____

Trade name / Location(s): _____

Alcohol license? ☐ Yes ☐ No License #: _____

Tipped roles? ☐ FOH ☐ BOH ☐ None

Avg headcount (DC only): _____

MD/VA commuters (approx %): _____

Offers free/subsidized parking to staff? ☐ Yes ☐ No # DC employees: _____

1) Company Setup & Tax Accounts

- ☐ Registered with DC DOES for unemployment and Universal Paid Leave (PFL) e-services.
- ☐ PFL employer rate set to 0.75% in payroll; quarterly filings mapped and calendarized.
- ☐ DC UI rates/current wage base entered; power-of-attorney (if applicable) on file.
- ☐ Withholding accounts active for MD and/or VA (if employing non-DC residents).

Docs to keep on hand: DC UI rate notice; PFL account confirmation; POAs.

2) Wage, Tip, and Service-Fee Practices

- ☐ Current tipped base wage = \$10.00 reflected in pay rules and offer letters.
- ☐ Tip pools documented: eligibility, distribution method, and manager approvals.
- ☐ Service fee policy states amount and who receives it; same language on menu, website, and receipts before ordering.
- ☐ Receipt mapping shows separate lines for tips vs. service fees; payout logic matches policy.
- ☐ Weekly reconciliation saved: card tips, cash tips, service fees (in/out), final distribution.

Docs to keep on hand: Tip-pool policy; service-fee disclosure text; 90-day distribution reports.



3) Sick & Safe Leave (ASSLA)

- ☐ Accruals set for restaurants/bars: 1 hour per 43 hours worked, up to 5 days.
- ☐ Sick hours pay at full DC minimum wage (not the tipped base) when used.
- ☐ Written policy covers usage, notice requirements, and documentation thresholds.
- ☐ Balances and usage appear on pay stubs; manager guide explains approval flow.

Docs to keep on hand: Policy acknowledgment; payroll configuration screenshot; quarterly audit.

4) Paid Family & Medical Leave (PFL)

- ☐ PFL wage calculation and 0.75% employer premium enabled in payroll.
- ☐ Quarterly PFL returns filed; payment proofs saved.
- ☐ Employee notice posted and included in onboarding packet.

Docs to keep on hand: Filed returns, payment confirmations, PFL notice.

5) Harassment Training (Alcohol-Licensed Employers)

- ☐ Training completed by an OHR-certified provider.
- ☐ New hires trained within 90 days; all staff retrained at least every two years.
- ☐ Certificates saved by employee; completion log maintained.
- ☐ Required reporting to OHR submitted by the deadline.
- ☐ Policy includes complaint routes (internal + DC agency info) and non-retaliation.

Docs to keep on hand: Certificates, provider credentials, OHR submission proof.



6) Onboarding & Residency (MD/VA Commuters)

- ☐ Workflow branches by residency: DC residents complete D-4; nonresidents complete D-4A for home-state withholding.
- ☐ State tax profiles created in payroll per employee (MD or VA as applicable).
- ☐ I-9 / E-Verify process and storage compliant; DC new-hire reports filed.

Docs to keep on hand: Completed D-4/D-4A forms; I-9s; new-hire confirmations.

7) Timekeeping, Scheduling & Overtime

- ☐ All hourly staff clock in/out; edits are manager-approved with notes.
- ☐ Split shifts, differentials, and multi-rate days flow correctly to payroll.
- ☐ Tip declarations captured daily; cash tips included in overtime regular rate.
- ☐ Meal/rest breaks tracked per policy; minors (if any) scheduled per rules.

Docs to keep on hand: Timecard audit logs; OT regular-rate calculation report.

8) Posters, Notices & Employee Communications

- ☐ Current DC postings displayed (wage/tip, ASSLA, PFL, anti-discrimination, human rights, etc.).
- ☐ Service-fee and tip-pool summary visible to staff; guest-facing disclosures posted.
- ☐ Employee handbook updated to 2025; acknowledgments collected.

Docs to keep on hand: Poster list with version dates; handbook PDF + signed receipts.

9) Benefits & Transit / Parking Compliance

- ☐ If providing free/subsidized parking and ≥ 20 DC employees, choose one: Offer a transit benefit of equal value; Pay the clean-air compliance fee; or Implement an approved Transportation Demand Management (TDM) plan.
- ☐ Pre-tax transit set up (if offered); employee elections stored.

Docs to keep on hand: Transit plan/benefit docs; fee payment proof; TDM plan (if used).



10) Payroll Processing & Records

- ☐ Separate earnings codes: base, tipped, service-fee distribution, sick at full DC minimum wage.
- ☐ Pay stubs show hours, rates, tips, service charges, and leave balances.
- ☐ Quarterly reconciliations: 941s, DC UI, DC PFL, MD/VA withholding; tie-out worksheet saved.
- ☐ Record-retention schedule followed (timecards, wage statements, training certs).

Docs to keep on hand: Quarter-end tie-out; GL mapping; retention policy.

11) Quarterly & Annual Calendar

Quarterly (Q1–Q4)

- ☐ File DC PFL return + payment; archive proof.
- ☐ Reconcile UI, PFL, 941s, MD/VA withholdings; fix variances.
- ☐ Compliance sweep: posters, agency updates, menu/receipt language, handbook.

Annually

- ☐ Update DC minimum wage and tipped base (if changed) in payroll and menu pricing.
- ☐ Refresh service-fee disclosures; re-train managers on wording and guest questions.
- ☐ OHR harassment training cycle review; schedule upcoming sessions.
- ☐ Audit sick-leave payouts to confirm full DC minimum wage applied.

Version: December 16, 2025 | Owner: _____ | Next review: _____