

Chapter 19 Outline

Coverage of Federal and State Laws
Minimum Wage Rates Under Federal Law
Tip Credits
FICA and FUTA Taxes
Meals and Lodging
Uniform Maintenance
Student Employees
Important Points for Management

Competencies

1. Cite those “enterprises” to which the federal wage and hour law applies. (p. 295)
2. Explain what is covered by the Fair Labor Standards Act (FLSA). (pp. 295–296)
3. Describe tip credits allowed by the FLSA. (p. 296)
4. Describe how tips are treated under FICA and FUTA taxes. (pp. 296–297)
5. Describe the U.S. Department of Labor’s requirements with regard to meal credit. (p. 298)
6. Describe federal regulations on the cost of maintenance of required uniforms. (pp. 298–299)
7. Describe restrictions under federal law on the employment of students at subminimum wage rates. (p. 299)