

Chapter 10 - Federal Retention Requirements

OSHA (Occupational Safety & Health Administration) documents...5 years

- Log of occupational illnesses/accidents
- Other OSHA records

IRS/SSA/FUTA documents...4 years

- Duplicate copies of tax returns/tax deposits
- Returned copies of *Form W-2*
- Canceled/void checks
- Employee's name/address/occupation/social security number
- Amount/date of payments for wages, annuities, pensions, tips; FMV of wages-in-kind
- Record of Allocated tips
- Amount of wage subject to withholding
- Taxes withheld (date if different from pay date)
- Copies of *Form W-4* (for at least 4 years after the date the last return was filed using the information on the *Form W-4*)
- Agreements to withhold additional amounts
- Dates when employee was absent due to injury and received payments; amount/rate of such payments (by employer or third party)
- Dates when employee was absent from work and payments were made under a contingency plan; amount/rate of such payments
- Copies of *Forms 941, 940, 945, 945A, W-2, W-3, Schedule B, 1040S, 1042*, and other returns filed on magnetic media

FLSA/IRCA record retention...3 years

- Name of employee/address/occupation/birth date/sex
- Hours worked each day/week
- Amount and date of payment
- Amounts earned for straight time and overtime/additions to and deductions from wages
- Collective bargaining agreements
- Sales and purchase records
- Immigration Reform and Control Act, *Form I-9*
3 years after date of hire or 1 year after date of termination (whichever is later)

Family and medical leave record-keeping requirements...3 years

The following records must be kept for at least 3 years, in any format, and made available not more frequently than once every 12 months for Department of Labor inspection.

- Name, address, occupation, rate of pay, daily and weekly hours worked per pay period
- Additions to and deductions from wages, total compensation
- Dates of FMLA leave (or hours if taken in increments of less than one day)
- Copies of written notices of intention to take FMLA leave provided by employee
- Copies of general and specific notices provided to employees
- Plan descriptions/policies and procedures dealing with unpaid and paid leaves
- Premium payments for employee benefits
- Records of disputes

Supplemental record retention...2 years

- Time cards
- Wage and rate tables
- Work time schedules
- Order/shipping/billing records
- Records of additions to or deductions from wages