



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SECTION: 2		SUBJECT: Payroll Records Retention
POLICY NUMBER: 217	CATEGORY: Payroll	
EFFECTIVE DATE: 7/1/13	APPROVED BY: <i>Pamela Angulo</i>	

PURPOSE:

To establish policies, procedures, and to provide guidelines for retention of payroll related records.

SCOPE:

Applies to all County departments, agencies, special districts, and authorities—collectively referred to as “entities”—that are governed by the Board of Supervisors or that are considered part of the County reporting entity.

POLICY:

The Auditor-Controller’s Office (ACO) is currently working on a Department Records Retention Schedule (DRRS) which will provide more details as to the specific requirements for these records listed below. Records retention must meet Federal (such as Internal Revenue Service (IRS), Department of Labor (DOL)), state (such as Employment Development Department (EDD)), and County requirements (County Accounting Standards and Procedures, MOUs).

PROCEDURE:

Payroll related records must be maintained as described below.

Permanent:

- Garnishment orders (active)
- PERS

Fiscal Year + 5: Includes current (i.e. 2013 + 2012 + 2011 + 2010 + 2009 + 2008);

- Payroll Taxes – biweekly deposit data; quarterly 941s, DE 9, DE 9Cs; W-2 and W-2C data; and adjustments (941X, W-2C, DE 9 ADJ)
- W-4/DE 4 forms (employee tax withholding allowance certificates)
- IRS Lock-in letters (inactive)
- Payroll Summary HRMS PAY018
- 3rd Party Deduction Register DDP001
- Payroll Register
- Employee Earnings Records
- Warrant Advice Registers - Payroll
- Paid Warrant DVD from bank
- Workers’ Compensation

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Vehicle Valuation/Taxation
Short Term Disability (STD)
Special District Payroll
Final Check Data
Census Reports

Multiple Worksite Reports
Fund Reconciliations- includes copies of vouchers, journals, TCRs

3 years: APA Basic Guide to Payroll reads three years records for additions to, or deductions from wages. Includes current (i.e. 2013 + 2012 + 2011 + 2010); we will keep current plus 6 months in department files

Medical Forms (BEFs)
FLSA Adjustment notices
Employee Campaign Pledge forms and deductions
Manual checks (EPMC, repays)
Garnishment Terminated orders
Garnishment Releases
Settlement/Claims Payments
Employee Files for various reasons (such as REPAYs, CalPERS adjustments, deceased)

2 years: including current (i.e. 2013 + 2012 + 2011) We will keep current plus 6 months in department files.

Adjustment Notices
Bilingual (additional pay)
Employee deductions (such as union dues, life insurance)
Biweekly uploads (employee deductions: Unions, RSA, Rideshare)
Direct Deposit Forms
Time Banks
Military
Term List/Final Check data
Subpoenas
Security HRMS request forms

3 months:

HRMS Calc Error reports

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