

## SCHEDULE 3 – PAYROLL RECORDS

Series	Series Title	Description	Retention
3.1	<b>Deduction Authorizations</b>	Records documenting an individual employee's authorization to withhold taxes or other authorization to allow deductions from the employee's pay.	3 years after separation Confidential (1), (2)
3.2	<b>Direct Deposit Authorization</b>	This record series documents an employee's authorization for direct deposit of their paycheck in the bank by the local government agency.	until superseded or end of employment Confidential (1), (2)
3.3	<b>Employee Payroll Records</b>	Records kept for individual employee earnings history. May contain, but not limited to: salary history, department and position, earnings and deductions by pay period; gross earnings year-to-date, net pay.	60 years after separation Confidential (1), (2)
3.4	<b>Leave Files</b>	Requests and authorizations for vacation, compensatory, sick, Family and Medical Leave Act (FMLA), and other types of authorized leave, and supporting documentation.	3 years (summary reporting should keep track of employees cumulative records which would be kept as part of Employee Payroll Records, 60 years) Confidential (1), (2)
3.5.a	<b>Payroll Register – Pay Period</b>	Earnings and withholdings of employees for each pay period; used to compile the year end Payroll Register. Records include: date, employee names, gross pay, withholdings and deductions, pay rate	6 years Confidential (1), (2)
3.5.b	<b>Payroll Register - Year End</b>	Registers, reports, or similar records detailing the cumulative or year-to-date earnings, withholdings, and deductions for local government employees.	60 years after separation Confidential (1), (2)
3.6	<b>Payroll Reports</b>	Various reports are generated for each pay cycle to verify the accuracy of the payroll. These reports may include payroll summaries, pay journals, check registers, account distributions, payroll liabilities, payroll transactions, payroll account creation reports, gross pay balance, deduction registers, etc.	6 years Confidential (1), (2)
3.7	<b>Pension or Retirement Records</b>	Pension or retirement account records that detail, by pay period and cumulatively, deductions, disbursements, adjustments, or other actions. (May be considered as part of Employee Payroll Records or Personnel File)	60 years after retirement Confidential (1), (2)
3.8	<b>Tax Forms</b>	Forms and reports used to report the collection, distribution, deposit, and transmittal of payroll and other tax related information for employees. Including: W-2 or W-3, Wage & Tax Statement; W-4, Employees Withholding; Form 940, Unemployment Tax; Form 941, Quarterly Tax; 1099 Forms, Miscellaneous income or other distributions	6 years after fiscal reporting year Confidential (1), (2)

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3.9	<b>Time and Attendance Records (Timesheets)</b>	Weekly recordings of hours worked; vacation, sick, or compensatory time used by employees; and exceptions to normally scheduled hours.	3 years (summary reporting should keep track of employees cumulative records which would be kept as part of Employee Payroll Records, 60 years) Confidential (1), (2)
3.10	<b>Wage Attachments/Garnishments</b>	Garnishment of employee wages. Records may include: child support records, bankruptcy records, tax levies, and any other court-ordered garnishments or voluntary attachments stating the total amount to be collected and the amount to be deducted from each payroll.	6 years after file becomes inactive Confidential (1), (2)