

Subject	Federal Requirement	Federal Reference	California Requirement	California Reference
Wages, Hours, Working Conditions				
<ul style="list-style-type: none"> • Payroll records <ul style="list-style-type: none"> ○ Name ○ Address ○ Social Security Number ○ Occupation ○ Hours worked each day & hours worked each week ○ Wages paid ○ Payday records ○ Straight time & overtime ○ Payroll deductions • Union collective bargaining agreements • Qualified benefit plans • Trust records • Employee notices • Sales & purchasing records 	3 years from date of last entry	<i>Fair Labor Standards Act of 1938</i> (29 U.S.C. Sec 201-219)	2 years 4 years	Labor Code Sec 1174, 1176, 1812, 2665 Unemployment Insurance Code Sec 1085 (CCR Title 22 Sec 1085-2)
<ul style="list-style-type: none"> • Basic time & earnings cards • Wage rate tables • Work time schedules • Order, shipping, billing records • Records of additions to or deductions from wages • Unemployment compensation contributions 	2 years from date of last entry	<i>Fair Labor Standards Act of 1938</i> (29 U.S.C. Sec 201-219)	4 years	Unemployment Insurance Code Sec 1085 (CCR Title 22 Sec 1085-2)
<ul style="list-style-type: none"> • Any report required by the Secretary of Labor • All backup data required to prepare required reports (Includes: vouchers, work-sheets, receipts, dispute resolutions) 	5 years after filing report based on records	<i>Labor-Management Reporting & Disclosure Act of 1959</i> (29 U.S.C. Sec 433-436)		

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Occupational Safety & Health Records				
<ul style="list-style-type: none"> Log of occupational injuries or illnesses resulting in: medical treatment (other than first aid); loss of consciousness or restriction of work or motion; transfer or termination of employment 	5 years minimum following injury or illness	<i>Occupational Safety & Health Act of 1970 (OSHA)</i> (29 U.S.C. Sec 51, et.sec., 29 CFR Sec 1904.2, 1904.4, 12904.6)	5 years minimum following injury or illness	CCR Title 8
<ul style="list-style-type: none"> OSHA 300 Report posted each year from February 1 through April 30. Hazardous condition exposures medical tests & screening Employee medical records Allegations of employee exposure Heavy equipment operation records 	5 years after year reported. Up to 30 years after employment ends	29 CFR Sec 1904.2, 1904.4, 1904.6 <i>Occupational Safety & Health Act of 1970 (OSHA)</i> (29 U.S.C. Sec 51, et. sec., 29 CFR Sec 1904.2, 1904.4, 1904.6, 1904.32(a)(1), 1904.32(b)(6))	5 years after year reported. 30 years after employment ends	CCR Title 8 CCR Title 8
Non-Discrimination, EEO & Affirmative Action Records				
<ul style="list-style-type: none"> Employment records (hiring, promotion, demotion, transfer, layoff, termination, compensation changes, training selection) Payroll records (name, address, birth date, occupation, rate of pay, days worked each week, compensation earned each 	1 year from date of personnel action - or - until any discrimination charge is resolved.	<i>Civil Rights Act of 1964, Title VII</i> (42 U.S.C. Sec 2000e-5, 2000e-17) <i>Age Discrimination in Employment</i>	2 years after records created or employment action taken 2 years for records related to	<i>California Fair Employment and Housing Act</i> California Labor Code Sec 1197.5

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<p>week</p> <ul style="list-style-type: none"> • Job descriptions • Union agreements & contracts • Retirement, pension & insurance plans • Seniority & merit system descriptions & records 	<p>2 years for Affirmative Action employers unless employer has fewer than 150 employees or does not have a Government contract of at least \$150,000. Then the retention requirement is 1 year from the date of making the record or the personnel action taken.</p>	<p><i>Act of 1967 (ADEA)</i> (29 U.S.C. Sec 621-634)</p> <p>41 CFR 60-1.12 (11/13/2000)</p>	<p>wages, wage rates, job classifications, and other terms and conditions of employment</p>	
<ul style="list-style-type: none"> • Employment requisitions • Job advertisements • Job applications & testing documents • Affirmative Action Plans and all supporting evidence of good faith efforts to implement the plans • Standard Form 100 (EEO-1, EEO-4, etc.) 	<p>1 year - same as Title VII</p> <p>2 years for Affirmative Action employers unless employer has fewer than 150 employees or does not have a Government contract of at least</p>	<p><i>Civil Rights Act of 1964,</i> Executive Order 11246</p> <p>41 CFR 60-1.12 (11/13/2000), 60-2.32, 60-250.80, 60-741.80</p>		

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	\$150,000. Then the retention requirement is 1 year from the date of making the record or the personnel action taken.			
<ul style="list-style-type: none"> • Interviewer records & notes • Selection decisions • Physical exam reports 	2 years for Affirmative Action employers unless employer has fewer than 150 employees or does not have a Government contract of at least \$150,000. Then the retention requirement is 1 year from the date of making the record or the personnel action taken.	<i>Vietnam Era Veterans Readjustment Assistance Act (41 CFR 60-250; 41 CFR 60-1.12)</i>		
Workers' Compensation Benefits				
<ul style="list-style-type: none"> • Date-stamped copy of claim, DWC Form 1 • Report of Occupational Injury or Illness, DLSR Form 			<u>Open Claims</u> 5 years from date of injury or last date	CA Labor Code, Chapter 3, Sec 6401.7

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5020/OSHA 101 <ul style="list-style-type: none"> • All reports to Division of Workers' Compensation, including DWC Form 500 • Letter of denial to employee • Medical reports on claim • Orders & awards of WC Appeals Board • WC benefits payment record • Estimate of future liability • Applications to WC Appeals Board for adjudication of claims • All notices sent to employee 			for benefit payment, whichever is later <u>Closed Claims</u> 2 years after claim closed <u>All Claims</u> 5 years after date of injury, whether claim is open or closed	
Family and Medical Leaves				
<ul style="list-style-type: none"> • Basic payroll data showing additions/deductions from wages & total compensation paid • Dates for FMLA leave • Hours for FMLA leave • Notices given to employees regarding FMLA • Employee requests for FMLA leave • All benefit documents and information about paid/unpaid leave status • Benefit premium information • Any dispute or complaint from employee about FMLA leave 	3 years	<i>Family and Medical Leave Act of 1993 (FMLA)</i>	2 years	<i>California Family Rights Act (Gov Code Sec 12945.2)</i> For issues of pregnancy, child birth & related conditions see Gov Code Sec 12945
Income Tax Records				
<ul style="list-style-type: none"> • All payroll-related records (including general ledgers, cash, books, journals, voucher registers, etc.) May be retained 	15 years (Assessment period of 3 years +	Treasury Regulations Sec 1.446-1(a)(4);	6 years	California Revenue and Taxation Code (CRTC) Sec

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<p>in magnetic tapes, discs and other machine-readable data media used in accounting processing. Microfilm systems must be complete, used consistently in the business and properly indexed. Retrieved data must be legible, and taxpayer must provide IRS with written procedures governing the system and its operation.</p> <ul style="list-style-type: none"> • Name, address, account number, total amount and date of each payment • Period of services covered by each payment • Amount of wages subject to withholding • Amount of tax collected • Explanation for any discrepancy between total income and taxable income • Fair market value and date of each non-cash payment • Form W-4 for each employee • All other supporting documents relating to each employee's individual tax status 	<p>collection period of 10 years + 2 years for payment of refund)</p> <p>W-4 should be kept for as long as in effect + 4 years</p>	<p>1.6001-1(a); 1.6001-1(b); 1.6001-1(e); 301.6501(a)-1; 301.6501(e)-1; 301.6511(d)-1; 301.6501(c)-1; 31.6001-5</p> <p>IRC Sec 6502(a); 3402</p>		19404
Unemployment Tax				
<ul style="list-style-type: none"> • Total pay, including amounts withheld for any reason • Wages subject to tax • Contributions to state unemployment funds 	4 years after tax is due or paid	<p><i>Federal Unemployment Tax Act (FUTA)</i> (Internal Revenue Code Sec 3301-3311)</p>	6 years	California Revenue and Taxation Code (CRTC) Sec 19404
Social Security and Medicare Tax				

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<ul style="list-style-type: none"> Name, address, and Social Security Number of all employees Total amount and date of each payment and period covered by payment Amount of total wages subject to tax Amount of employee tax collected for each pay period Explanation of any difference between total pay and taxable pay Details of adjustment or settlement of taxes Records of tips received by employees including statements of tips provided by employees All employer filing records 	4 years after tax is due or paid, whichever is later	Treasury Regulations Sec 6001-2	6 years	California Revenue and Taxation Code (CRTC) Sec 19404
Work Authorization Records				
<ul style="list-style-type: none"> Form I-9 for each employee hired after November 6, 1986 I-9 forms should be kept in a file separate from other personnel records Student work permits 	3 years from date of hire, or 1 year after termination of employment, whichever is later	<i>Immigration Reform and Control Act of 1986 (IRCA)</i> (8 U.S.C. Sec 1324a, <i>et seq.</i>)		
Polygraph Exams				
<ul style="list-style-type: none"> Statement of reasons for conducting the examination Copy of statement given to examinee about time and place of examination Copies of opinions, reports, etc. 	3 years after exam	<i>Employee Polygraph Protection Act (EPPA)</i> (29 U.S.C. Sec 2001-2009; 29 CFR Sec 801.1-		

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to employer from examiner		801.75)		
Public Works Contracts - Prevailing Wages				
<ul style="list-style-type: none"> Contract number and period each employee was engaged on the contract Detailed pay records for each employee for each day worked Record showing all employees paid prevailing benefits or their equivalent value 	2 years	<i>Davis-Bacon Act</i> (40 U.S.C. Sec 276a-276a-5)	3 years	California Labor Code Chapter 1170
<ul style="list-style-type: none"> Wage and hour records for all "laborers and mechanics" employed in construction and repair of public works facilities Records showing all employees paid at least the prevailing minimum wage Age certificate for each employee under the age of 19 	3 years	<i>Walsh-Healey Act</i> (41 U.S.C. Sec 34-45) <i>Service Contract Act</i>	3 years	California Labor Code Chapter 1170
Benefit and Pension Plans				
<ul style="list-style-type: none"> Records sufficient to determine benefits due to employees Welfare and Pension Records Supporting documents for ERISA filings 	Permanent 5 years 6 years after filing	<i>Employee Retirement Income Security Act of 1974 (ERISA)</i> (29 U.S.C. Chapter 18, Sec 1001-1381) <i>Welfare & Pension Plans Disclosure Act</i> (29 CFR 308)		

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Union Related Records				
<ul style="list-style-type: none"> Collective bargaining agreements Organizing records Correspondence with union 	7 years from conclusion of contract	<i>National Labor Relations Act (NLRA)</i>		
Other Personnel Records				
<p>Some personnel records should be retained for even longer than required by individual laws. Here are our recommendations:</p> <ul style="list-style-type: none"> Attendance records Employee training All verification of job applicant references Verification of previous employment requests HIPPA employee advisory record 	3 years after termination			
<ul style="list-style-type: none"> Employee awards Employee commendations Disciplinary action records Requests for transfer 	5 years after termination			
<ul style="list-style-type: none"> Job descriptions Performance evaluations Wage attachments or garnishment notices 	6 years after termination or update			
<ul style="list-style-type: none"> Employer property records showing employee issue 	Duration of employment			
<ul style="list-style-type: none"> Employment applications Job offer letters 	PERMANENT			

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<ul style="list-style-type: none"> • Records of pay changes since date of hire • Benefits beneficiary designation or changes • Benefits request form • Performance evaluations • Policy receipts with employee signatures • All employee training logs • Leaves of absence taken • Notices of union membership/dues deduction • Education records • Termination records • Exit interviews 				