

Record Keeping Requirements Chart

Employers are subject to numerous laws and regulations that require them to maintain employment records. While not all laws apply to all employers depending on size of organization and other factors, the following is a fairly comprehensive list of the types of documents that must be maintained. Remember: When in doubt, don't throw it out.

4 YEARS FROM THE DATE FICA OR FUTA TAX IS DUE OR PAID
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For each employee and former employee:

- Contact Information:
 - Name
 - Home address, including zip code
 - Social security number
 - Gender
 - Date of birth
- Dates of employment
- Amount of wages for each separate payroll period, including overtime pay
- Date of payment of wages or other remuneration for each separate payroll period
- Annuity and pension payments
- Fringe benefits paid
- Tips
- Amount of wages subject to withholding of income tax
- Agreements with the employee to withhold additional income tax
- Amount of actual income taxes withheld
- Reason for any difference between tax payments and actual tax
- W-4 forms

3 YEARS FROM THE DATE FICA OR FUTA TAX IS DUE OR PAID

- Work week definition
- Pay rates
- Total additions or deductions from wages
- Dates, amount, and nature of any additions or deductions
- Total daily or weekly pay excluding overtime
- Regular hourly rate of pay for any work week in which overtime is paid
- Work schedules and time cards
- Differences in pay rates
- Employee's occupation and job classification
- Records of employees under age 19
- FMLA leave taken, including hours, leave notices, pay, and any contested issues
- For intermittent FMLA leave, the hours of leave
- Copies of employee notices and policies describing paid and unpaid leave
- Collective bargaining agreements and employment contracts
- Polygraph test results and the reasons for administering

**3 YEARS FROM THE DATE OF HIRE OR 1 YEAR AFTER TERMINATION,
WHICHEVER IS LATER**

- I-9 forms and supporting documents

2 YEARS FROM THE DATE OF THE EVENT

- Seniority system records
- Wage-rate tables for piece rates or other wage computations
- Shipping and billing records
- Resumes
- Applications
- Job advertisements and postings
- Records on promotions, demotions, transfers
- Requests for reasonable accommodation
- Records on layoffs and compensation
- Employment tests and results
- Interview notes and records regarding hiring, firing, training, transfer, and promotion
- Complaints of disability discrimination and action taken
- Number of persons hired, promoted, and terminated by job, gender, race, and national origin

1 YEAR FROM THE DATE OF THE EVENT

- Documents regarding veterans, job openings, recruitment

MISCELLANEOUS REQUIREMENTS

EEOC charges, records of the complaining person, records of other employees in a similar job situation	Until resolved
Lawsuits	Long, long time
OSHA Form 200 and 100 and other injury and fatality records	5 years
Supplemental record of injuries and illnesses	5 years
Pension and welfare plans or their termination under ERISA	6 years
Exposure to hazardous materials	30 years
Medical records and summary of injuries and illnesses	30 years
Legally required medical exams	30 years after termination