

**LOCAL GOVERNMENT GENERAL RECORDS RETENTION SCHEDULE
PAYROLL**

SERIES #	SERIES TITLE AND DESCRIPTION	VITAL	RETENTION INSTRUCTIONS
LGPAY-001	<p>EMPLOYEE EARNINGS RECORDS</p> <p>Records such as the Gross Earnings Control Proof or Payroll Attendance Record Edit that detail, by pay period and cumulatively, the earnings, withholding, and deductions for each local government employee. NOTE: See also LGPAY-004(C) for further instructions.</p>	VITAL	Retain at agency; successful audit; destroy.
LGPAY-002	<p>EMPLOYEE PENSION RECORDS</p> <p>Records that detail, by pay period and cumulatively, deductions, disbursements, adjustments, or other actions involving the pension or retirement accounts of local government employees.</p>	VITAL	Retain at agency 100 yrs; destroy.
LGPAY-003	<p>EMPLOYEE EARNINGS HISTORY FILE</p> <p>Cumulative salary history, showing name and address of employee, department and position, social security number, date of birth, date employed, earnings and deductions by pay period, gross earnings year-to-date, net pay, and check number.</p>	VITAL	Retain at agency 30 yrs; destroy.
LGPAY-004	<p>PAYROLL REGISTERS</p> <p>Registers or similar records produced each pay period detailing the earnings, withholdings, and deductions for local government employees.</p> <p>A. Separate Payroll Year-To-Date Register (LGPAY-005) is maintained</p> <p>B. Separate Payroll Year-To-Date Register (LGPAY-005) is not maintained but Payroll Register shows cumulative year-to-date totals</p> <p>C. Separate Payroll Year-To-Date Register (LGPAY-005) does not show cumulative year-to-date totals</p>	VITAL	<p>Retain at agency 3 yrs; destroy.</p> <p>Retain at agency 3 yrs for all pay periods except final one of fiscal year, which should be retained at agency 30 yrs; destroy.</p> <p>Retain Individual Employee Earnings Record (LGPAY-001) at agency 30 yrs; destroy.</p>

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LGPAY-005	PAYROLL YEAR-TO-DATE (MASTER) Registers, reports, or similar records detailing the cumulative or year-to-date earnings, withholdings, and deductions for local government employees.	VITAL	Retain at agency 30 yrs; destroy.
LGPAY-006	DEDUCTION REGISTERS Master registers or similar records produced each pay period detailing the withholding and deductions for local government employees or, in the absence of a master register, any of a series of similar registers maintained for each type of deduction or withholding. A. Master B. Subsidiary C. Pension or Deferred Compensation	VITAL	Retain at agency 3 yrs; successful audit; destroy. Retain at agency 3 yrs; successful audit; destroy. Retain at agency 30 yrs; destroy.
LGPAY-007	ADJUSTMENT TRANSACTION REGISTERS Registers or similar records detailing adjustments to payroll processed during pay periods to provide an audit trail to determine if adjustments were properly posted.		Retain at agency 3 yrs; successful audit; destroy.
LGPAY-008	DEDUCTION AUTHORIZATIONS Authorizations to deduct from wages or to adjust deductions from wages.		Retain initial and most recent versions at agency 3 yrs after employee termination; destroy.
LGPAY-009	PAYROLL DISTRIBUTIONS Registers, ledgers, vouchers, or similar records produced by pay period detailing and/or providing for the distribution and allocation of the payroll among local government departments, subdivisions, accounts, or programs.	VITAL	Retain at agency 3 yrs; successful audit; destroy.

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LGPAY-010	<p>FEDERAL AND STATE TAX FORMS</p> <p>Federal and state tax forms used to report the collection, distribution, deposit, and transmittal of federal income tax and FICA tax, including forms OAR-S3, OAR-S4, OAR-S30, 941E, 501, W-2, W-3, W-4, W-9, and 1099.</p>		Retain at agency 4 yrs after tax due date or date tax paid, whichever is later; successful audit; destroy.
LGPAY-011	<p>HOURS-TO-DATE REGISTERS</p> <p>Registers or similar records, produced periodically, that show accumulated hours worked, plus accrued vacation, sick, and compensatory time for local government employees.</p>		Retain at agency 3 yrs; successful audit; destroy.
LGPAY-012	<p>TIME AND ATTENDANCE REPORTS</p> <p>Payroll department copies of reports or cards detailing hours worked; vacation, sick, or compensatory time used by employees; and exceptions to normally scheduled hours.</p>		Retain at agency 3 yrs; successful audit; destroy.
LGPAY-013	<p>PERSONNEL ACTION NOTICES</p> <p>Payroll department copies of forms or notices used to indicate changes in the records of employees, including vital information, wage and salary rates, promotions, transfers, etc.</p>		Retain at agency 4 yrs; successful audit; destroy.
LGPAY-014	<p>EMPLOYEE PAYROLL CHANGE REQUESTS</p> <p>Requests, authorizations, denial reports, and similar records relating to requested changes by employees for payroll records due to alleged errors, etc.</p>		Retain at agency 4 yrs; successful audit; destroy.
LGPAY-015	<p>HEALTH AND WELFARE CLAIMS (PAID)</p> <p>Document payments made by employees for which reimbursement is being requested.</p>		Retain at agency 4 yrs; successful audit; destroy.
LGPAY-016	<p>ATTACHMENTS/GARNISHMENTS OF SALARY OR WAGES</p> <p>Amounts deducted from employees' pay to satisfy debts or claims.</p>		Retain at agency 4 yrs after satisfaction or termination of employment; successful audit; destroy.
LGPAY-017	<p>PAYROLL JOURNALS</p> <p>List check number of every check written within a pay period, amount, and name of department. Used to identify errors. Report is usually structured numerically by check number.</p>	VITAL	Retain at agency 4 yrs; successful audit; destroy.

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LGPAY-018	<p>PAYROLL SUMMARY REPORTS</p> <p>Show summarized payroll expenses by department, listing salary totals, regular earnings, other earnings, FICA deductions, federal and state taxes withheld, and net pay.</p>		Retain at agency 3 yrs after last entry; successful audit; destroy.
LGPAY-019	<p>PAYCHECK ADDRESS OR DEPOSIT AUTHORIZATIONS</p> <p>Instructions or authorizations from an employee to mail check to a specified address or deposit it in a specified bank account.</p>		Retain at agency 1 yr after revocation, superseding, or employee termination; destroy.
LGPAY-020	<p>PAYROLL INITIATION/CHANGE DOCUMENTS</p> <p>Include personnel action or notice of appointment of new employee, changes or alterations of employee payroll information, and similar authorizations to establish or change a payroll account.</p>		Retain at agency 30 yrs; destroy.
LGPAY-021	<p>PAYROLL WITHHOLDING/ASSESSMENT BILLINGS</p> <p>Received from insurance companies and other types of agencies, with receipts of payment.</p>		Retain at agency 3 yrs; successful audit; destroy.
LGPAY-022	<p>PAYROLL WORKSHEETS/SOURCE DOCUMENTS</p> <p>Prepared for input from other documents which are covered by this schedule.</p>		
	<p>A. Editing and correction copies</p> <p>B. Budget preparation copies</p>		Retain at agency; successful audit; destroy.
LGPAY-023	<p>SAVINGS BOND STUBS</p> <p>Contain records of issuance and transmittal.</p>		Retain at agency; successful audit; destroy.

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LGPAY-024	<p>WORKERS' COMPENSATION REPORTS</p> <p>Employer's report of injury or disease, statements of payments made, and other documents resulting from claims after employee returns to work, resigns, or retires. See also LGPER-032, Workers' Compensation Claims.</p>		<p>Retain at agency 5 yrs; successful audit; destroy.</p>
LGPAY-025	<p>EMPLOYER QUARTERLY TAX REPORTS</p> <p>Show gross wages for the quarter, total nontaxable wages, and list of employees by department.</p>		<p>Retain at agency 3 yrs; successful audit; destroy.</p>