

4.7 PAYROLL

The activity relating to the monetary compensation of employees on a periodic basis.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
GS 03052 Rev. 0	<p>Internal Revenue Service (IRS) Forms – Payroll</p> <p>Records relating to the Internal Revenue Service forms to authorize or request tax withholding/exemptions and that are held by employer.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • W-4 – Employee’s Withholding Allowance Certificate; • W-9 – Request for Taxpayer ID Number and Certification. 	<p>Retain for 4 years after superseded</p> <p><i>or</i></p> <p>4 years after date of separation from agency, <i>whichever is sooner</i></p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
GS 03031 Rev. 1	<p>Payroll Files – Employee Pay History</p> <p>Records relating to the pay history of individual employees.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Documentation of employee pay status; • Payroll deductions (taxes, insurance, parking, donations, miscellaneous); • Garnishment or other liens/attachments; • Authorizations for deductions/direct deposit; • Other documentation concerning employee payroll. <p>Excludes records covered by <i>Retirement Verification (DAN GS 03032)</i>.</p> <p><i>Note: Current deductions and authorizations are to be held by originating agency until retention is met.</i></p>	<p>Retain for 6 years after date of separation from agency</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR

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DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
GS 03033 Rev. 1	<p><i>Payroll Processing, Distribution and Reporting</i></p> <p>Records relating to the processing of payroll and reports used by personnel/payroll offices to verify actions, detail distribution of payroll costs and ascertain accuracy and accountability.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Documents that reflect personnel actions; • Internal Revenue Service (IRS) reports submitted to the IRS such as 1099, 940, 941 and W-2. • State income tax quarterly filings for other states; • Quarterly reports and filings for Labor and Industries (L & I) and wages; • Warrant cancellations and electronic fund transfers; • Detail reports, year-to-date costs and cumulative summary expense reports; • Status reports and adjustments; • Payroll distribution and other related costs. <p>Excludes records covered by:</p> <ul style="list-style-type: none"> • <i>Retirement Verification (DAN GS 03032);</i> • <i>Payroll Files – Employee Pay History (DAN GS 03031);</i> • <i>Reporting/Filing (Mandatory) – Employment-Related (DAN GS 03056).</i> 	<p>Retain for 6 years after end of fiscal year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>

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DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
GS 01060 Rev. 1	<p><i>Payroll Register</i> Records relating to the certified record of agency payroll. Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Payroll certification signed by agency head or designee; • Payroll deductions of each agency employee; • Net pay of each agency employee; • Time worked. <p><i>Note: May be used to assist in providing retirement verification if adequate time worked data is contained in payroll registers. See Retirement Verification (DAN GS 03032).</i></p>	<p>Retain for 60 years after date certified <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>