

SECTION 23. PAYROLL RECORDS

Records relating to payroll for County employees.

General Instructions

- The minimum retention period applies to the record copy regardless of the storage format for the record (paper, electronic, microfilm, etc.).
- Unless otherwise specified in this retention schedule, duplicate copies may be destroyed at the discretion of the duplicate copy custodian provided they have no further administrative or other value. Duplicate copies should not be retained longer than the record copy.
- No record that is eligible for destruction under the retention schedule can be destroyed if it is pertinent to any anticipated, current or pending litigation, claim or audit or the subject of a legal hold.

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
1. CORRESPONDENCE AND GENERAL DOCUMENTATION. Correspondence and documentation of a general nature.	See: Section 15 General Records – Correspondence and General Documentation	
2. DIRECT DEPOSIT AUTHORIZATIONS. Employee authorizations for the County to directly deposit employee pay into bank accounts.	Payroll	Until employee is separated from employment
3. FINANCIAL RECORDS.	See: Section 13 Financial Records	
4. GARNISHMENTS.	See: Payroll Basis Records below	
5. LEAVE RECORDS.		
A. Balance Reports.		
1) Year-End.	Payroll	10 years + current after separation from employment
2) Other Periodic Reports.	Payroll	2 years
B. Leave Requests.	See: Section 24 Personnel Records – Leave Records	
6. PAY PLAN RECORDS.	See: Section 24 Personnel Records – Pay Records	
7. PAYROLL ACCOUNTING RECORDS.	See: Section 13 Financial Records	

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
8. PAYROLL BASIS RECORDS. ¹ Age records; basis on which wages are paid; earnings per week; FMLA non-exempt employee payroll records; ADEA payroll records; payroll records for FLSA exempt employees and non-exempt employees; payroll records for Title VII and ADA; records relating to additions to or deductions from payrolls, such as garnishments; applications and authorizations for changes in wage and salary rates, summaries and reports of changes in payrolls, and similar records; assignments, attachments to employees' salaries, including files of notices; etc.	Payroll	4 years + current
9. PAYROLL EMPLOYEE FILES. Individual employee payroll files, including W-4 Forms, copy of Social Security card, copies of Human Resources employee forms, etc.	Payroll	4 years + current after separation from employment
10. PAYROLL REGISTERS. Documentation of the earnings, voluntary and required deductions and withholdings of County employees.		
A. Pay Period.	Payroll	1 year + current, provided year-end payroll register is retained permanently
B. Year-End.	Payroll	50 years
11. PAYROLL TAX RECORDS. Records of collection, distribution, deposit and transmittal of federal and state income taxes, including employer's FICA quarterly federal tax return (941, 941E) and other similar federal and state forms.	Payroll	5 years + current
12. PERSONNEL RECORDS.	See: Section 24 Personnel Records	
13. SALARY INFORMATION PUBLICATIONS. Twice yearly proof of publication of County salary information.	Payroll	6 years + current
14. STATE OF COLORADO NEW HIRE REPORTS. The State of Colorado requires notification for child support purposes when a new employee is hired.	Payroll	3 years + current
15. TIME SHEETS. Records showing hours worked, description of work and accounts to be charged when used as a basis for payment of salaries and wages.	Payroll <i>Note:</i> Public Works divisions have daily work reports, which include records of time worked	5 years + current <i>Duplicate Copies:</i> 2 years + current
16. WAGE-RATE TABLES.	See: Section 24 Personnel Records – Pay Records	

¹ The basis on which wages are paid must be documented in sufficient detail to permit calculation for each pay period including benefits and prerequisites. The records may include payment of wages, wage rates, job evaluations, merit and incentive programs and seniority systems. The basic reason for these records is to give the Wage-Hour Division an indication on whether or not sex discrimination exists.

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
17. W-2 FORMS. Annual wage and tax statements documenting individual employee earnings and withholdings for state and federal income taxes and social security tax.	Payroll	4 years + current
18. W-4 FORMS.	See: Payroll Employee Files above	