

| FEDERAL RECORD RETENTION REQUIREMENTS from SHRM | | |
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| Law | Records/Reports | Retention Requirements |
| <p>Age Discrimination in Employment Act</p> <p>(ADEA)</p> <p>Applies to employers with at least 20 employees.</p> | <p>Payroll or other records, including those for temporary positions, showing employees' names, addresses, dates of birth, occupations, rates of pay and weekly compensation.</p> <p>Applications (including those for temporary employment), personnel records relating to promotion, demotion, transfer, selection for training, layoff, recall or discharge; job advertisements and postings; copies of employee benefits plan, seniority system and merit system.</p> | <p>EEOC regulations require that employers keep all personnel or employment records for one year. If an employee is involuntarily terminated, his or her personnel records must be retained for one year from the date of termination. Under ADEA record keeping requirements, employers must also keep all payroll records for three years. In addition, employers must keep on file any employee benefits plans (such as pension and insurance plans) and any written seniority or merit system for the full period that the plan or system is in effect and for at least one year after its termination.</p> <p>Where a charge or lawsuit is filed, all relevant records must be kept until final disposition of the charge or lawsuit.</p> |
| <p>Americans with Disabilities Act</p> <p>(ADA)</p> <p>Applies to employers with at least 15 employees.</p> | <p>Applications and other personnel records (e.g., promotions, transfers, demotions, layoffs, terminations), requests for reasonable accommodation.</p> | <p>EEOC regulations require that employers keep all personnel or employment records for one year. If an employee is involuntarily terminated, his or her personnel records must be retained for one year from the date of termination.</p> <p>Where a charge or lawsuit is filed, all relevant records must be kept until final disposition.</p> |
| <p>Civil Rights Act of 1964</p> <p>(Title VII)</p> <p>Applies to employers with at least 15 employees.</p> | <p>Applications and other personnel records (e.g., promotions, transfers, demotions, layoffs, terminations), including records for temporary or seasonal positions.</p> <p>Requires the filing of an annual EEO-1 Report (for federal contractors with 50 or more employees, non-contract employers with 100 or more).</p> | <p>EEOC regulations require that employers keep all personnel or employment records for one year. If an employee is involuntarily terminated, his or her personnel records must be retained for one year from the date of termination.</p> <p>Where a charge or lawsuit is filed, all relevant records must be kept until final disposition.</p> <p>A copy of the current EEO-1 Report must be retained.</p> |
| <p>Consolidated Omnibus Budget Reconciliation Act</p> <p>(COBRA)</p> | <p>Provide written notice to employees and their dependents of their option to continue group health plan coverage following certain qualifying events, such as the employee's termination, layoff or reduction in working hours, entitlement to Medicare, or the death or divorce of the employee (that would cause dependents to lose coverage under the employer's plan).</p> | <p>There are no record keeping requirements under COBRA. However, many experts recommend that records be maintained for six years from the date of the record to remain consistent with ERISA requirements.</p> |
| <p>Service Contract, Davis-Bacon, Walsh-Healey Acts</p> <p>Applies to federal contractors.</p> | <p>Records containing the following information for each employee:</p> <p><i>Basic employee data:</i> name, address, Social Security number, gender, date of birth, occupation and job classification.</p> <p>Walsh-Healy requires the retention of current work permits for minors</p> <p><i>Compensation records:</i></p> <ul style="list-style-type: none"> - Amounts and dates of actual payment. - Period of service covered. - Daily and weekly hours. | <p>Under the Service Contract Act, contractors and subcontractors are required to maintain certain records for each employee performing work on the covered contract. Basic records, such as name, address and Social Security number of each employee, must be maintained for three years from completion of the work. In addition, records on the following must be maintained for three years:</p> <ul style="list-style-type: none"> • The correct work classification(s), wage rate(s), and fringe benefits provided (or cash equivalent payments provided in lieu of fringe benefits). • The total daily and weekly compensation of each employee. • The number of daily and weekly hours worked by each employee. • Any deductions, rebates or refunds from each |

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| Service Contract, Davis-Bacon, Walsh-Healey Acts - continued | <ul style="list-style-type: none"> - Straight time and overtime hours/pay. - Fringe benefits paid. - Deductions and additions. <p style="margin-left: 40px;">Walsh-Healey requires the retention of data with respect to job-related injuries and illnesses, specifically logs with dates and summaries and details of accidents.</p> | <p>employee's compensation.</p> <ul style="list-style-type: none"> • Any list of a predecessor contractor's employees, which had been furnished showing employee's length of service information. • A list of wages and fringe benefits for those classes of workers conformed to the wage determination attached to the contract. <p>The contractors shall also make available a copy of the contract upon request from the Wage and Hour Division.</p> |
| Employee Retirement Income Security Act (ERISA) | <p>Maintain, disclose to participants and beneficiaries and report to the Department of Labor, IRS and the Pension Benefit Guaranty Corporation (PBGC) certain reports, documents, information and materials. Except for specific exemptions, ERISA's reporting and disclosure requirements apply to all pension and welfare plans, including:</p> <ul style="list-style-type: none"> - Summary plan description (updated with changes and modifications). - Annual reports. - Notice or reportable events (such as plan amendments that may decrease benefits, a substantial decrease in the number of plan participants, etc.). - Plan termination. | <p>Employers must maintain ERISA-related records used to develop all required plan descriptions or reports, as well as other materials needed to certify information for a minimum of six years.</p> <p>Records used to determine benefits that are or will become due for each employee participating in the plan must be retained as long as they are relevant.</p> |
| Employee Polygraph Protection Act | <p>Polygraph test results and the reasons for administering.</p> | <p>Three years.</p> |
| Equal Pay Act Lilly Ledbetter | <p>Payroll records, including time cards, wage rates, additions to and deductions from wages paid and records explaining sexually based wage differentials.</p> | <p>Three years.</p> <p>None. However, it is recommended that documents be retained for length of employment, plus additional five years.</p> |
| Executive Order 11246 Applies to federal contractors. | <p>Requires the preparation of an Affirmative Action Plan (AAP) for Minorities and Women. Applications and other personnel records that support employment decisions (e.g., hires, promotions, terminations) are considered "support data" and must be maintained for the AAP.</p> | <p>AAPs must be updated annually; AAPs and documentation of good faith efforts must be retained for two years.</p> <p>Personnel or employment records must be retained for two years. If there are less than 150 employees or contract is less than \$150,000, the retention period is one year.</p> |
| Fair and Accurate Credit Transactions Act (FACTA) | <p>Consumer credit reports.</p> | <p>No retention requirement. When disposing of records, it requires every employer that employs one or more employees to shred any and all documents that contain information derived from a credit report.</p> |
| Fair Labor Standards Act (FLSA) | <p>Payroll or other records containing the following information for each employee:</p> <ul style="list-style-type: none"> - Employee's name, home address, date of birth (if under 19 years of age), gender and occupation. | <p>At least three years.</p> |

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| <p>Fair Labor Standards Act</p> <p>(FLSA) - continued</p> | <ul style="list-style-type: none"> - Time of day/day of week for beginning of workweek. - Regular hourly rate of pay or other basis of payment (hourly, daily, weekly, piece rate, commission on sales, etc.). - Daily hours worked and total hours for each workweek. - Total daily or weekly straight-time earnings (exclusive of overtime premiums). - Total additions to and deductions from wages for each pay period. - Total wages per paid period. - Date of each payment of wages and the period covered by the payment. <p>For executive, administrative, and professional employees, or those employed in outside sales, employers must maintain records that reflect the basis on which wages are paid in sufficient detail to permit calculations of the employee's total remuneration, perquisites, including fringe benefits.</p> | |
| <p>Family and Medical Leave Act</p> <p>(FMLA)</p> | <p>Records containing the following information:</p> <ul style="list-style-type: none"> - Basic employee data, including name, address, occupation, rate of pay, terms of compensation, daily and weekly hours worked per pay period, additions to/deductions from wages and total compensation. - Dates of leave taken by eligible employees. Leave must be designated as the FMLA leave. - For intermittent leave taken, the hours of leave. - Copies of employee notices and documents describing employee benefits or policies and practices regarding paid and unpaid leave. - Records of premium payments of employee benefits. - Records of any dispute regarding the designation of leave. | <p>Three years.</p> |
| <p>Federal Insurance Contribution Act (FICA) Federal Unemployment Tax Act (FUTA); Federal Income Tax Withholding</p> | <p>Records containing the following information for each employee:</p> <p><i>Basic employee data:</i> name, address, Social Security number, gender, date of birth, occupation and job classification.</p> <p><i>Compensation records:</i></p> <ul style="list-style-type: none"> - Amounts and dates of actual payment. | <p>Four years from the date tax is due or tax is paid.</p> |

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| Federal Insurance Contribution Act (FICA) Federal Unemployment Tax Act (FUTA); Federal Income Tax Withholding - continued | <ul style="list-style-type: none"> - Period of service covered. - Daily and weekly hours. - Straight time and overtime hours/pay. - Annuity and pension payments. - Fringe benefits paid. - Tips. - Deductions and additions. <p><i>Tax records:</i></p> <ul style="list-style-type: none"> - Amounts of wages subject to withholding. - Agreements with employee to withhold additional tax. - Actual taxes withheld and dates withheld. - Reason for any difference between total tax payments and actual tax payments. - Withholding forms (W-4, W4-E). | |
| Immigration Reform & Control Act (IRCA) | INS Form 1-9 (Employee Eligibility Verification Form) signed by each newly-hired employee and the employer. | One year after termination, but no less than three years after date of hire. |
| Occupational Safety & Health Act Applies to employers with at least 10 employees. | <ul style="list-style-type: none"> - A log of occupational injuries and illnesses. - A supplementary record of injuries and illnesses. - Post a completed annual summary of injuries and illnesses. - Maintain medical records and records of exposure to toxic substances for each employee. | Five years. Summary must be posted annually Medical and exposure to toxic substances records retained for the duration of employee's job tenure plus 30 years. |
| Section 503 of the Rehabilitation Act of 1973 Applies to federal contractors. | Personnel/employment records (e.g., requests for reasonable accommodation, results of physical exams, job advertisements and postings, applications, resumes, tests, test results, interview notes and records regarding hiring, assignment, promotion, demotion, transfer, layoff, termination, rates of pay or terms of compensation and selection for training or apprenticeship). Data on complaints of disability discrimination and actions taken. Requires an Affirmative Action Plan for individuals with disabilities. | Federal contractors are required to maintain any personnel or employment records made or kept by the contractor for two years from the date of the making of the personnel record or the personnel action, whichever occurs later. Contractors with fewer than 150 employees or those that do not have a government contract of at least \$150,000 only need to keep records for one year. |
| The Uniform Guidelines on Employee Selection Procedures | For employers with 100 or more employees, records showing the impact of the selection process for each job, maintained by sex for each racial or ethnic group that constitutes at least 2 percent of the labor force in the relevant labor area or 2 percent of the applicable workforce. For employers with fewer than 100 employees, records showing for each year the number of persons promoted, terminated, applicants hired for each job by sex and, where appropriate, by race and national origin. Records include applications, tests, and other types of selection procedures used as a basis for employment | Where adverse impact is found in the selection process, records must be maintained for two years after the adverse impact is eliminated. For federal contractors, during a compliance review from the Department of Labor's Office of Federal Contract Compliance Programs, data from the prior year's analysis must be available, as are data for the current year if a contractor is six months into its AAP plan year. (See also Executive Order 11246.) |

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| <p>The Uniform Guidelines on Employee Selection Procedures - <i>continued</i></p> | <p>decisions, such as hiring, promotion, transfer, demotion, training and termination.</p> <p>Adverse impact analysis of selection process must be conducted annually.</p> | |
| <p>Vietnam Era Veterans Readjustment Assistance Act</p> <p>Applies to federal contractors.</p> | <p>Personnel/employment records (see Rehabilitation Act of 1973 above).</p> <p>Affirmative Action Plan for covered veterans.</p> <p>Requires the filing of the annual VETS-100 report.</p> <p>Job openings for positions must be listed with the state employment service.</p> | <p>Federal contractors are required to preserve any personnel or employment records made or kept by the contractor for two years from the date of the making of the personnel record or the personnel action, whichever occurs later. Examples of records that must be maintained include but are not limited to: job descriptions; job postings and advertisements; records of job offers; applications and resumes; interview notes; tests and test results; written employment policies and procedures; and personnel files. Contractors with fewer than 150 employees or those that do not have a government contract of at least \$150,000 only need to keep records for one year.</p> |