

Departmental Retention/Destruction of Payroll Records

FIN-PAY-IV-10



About This Policy

Effective Date:

11-01-2009

Last Updated:

10-01-1990

Responsible University Office:

Financial Management Services

Responsible University Administrator:

Vice President and Chief Financial Officer

Policy Contact:

Mary Byrde

Director, Payroll and FMS Support

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Related Information

* [I-110, Preservation and Destruction of Public Financial Records](#)

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Scope

This policy applies to departmental and campus Payroll Processors and Fiscal Officers.

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Policy Statement

The unit (department, school, campus) which has responsibility for the payroll function shall maintain employee attendance records as prescribed by state and federal regulations for the present fiscal year, plus the past three (3) fiscal years. For example, records would be maintained for the fiscal year (FY 2009-10) as well as the period 7/1/2006 through 6/30/2009.

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Reason For Policy

To establish a policy reflecting federal and state requirements for retaining certain payroll, deduction and reporting records.

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Procedure

An annual notification is sent to the Fiscal Officer describing retention procedures.

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Definitions

Required Retention: Time sheets and overtime authorizations.

Not Required: Duplicate copies of payroll vouchers, supplemental payroll vouchers, and adjustment vouchers.

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Additional Contacts

<i>Subject</i>	<i>Contact</i>	<i>Phone</i>	<i>Email</i>
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History

Previous policy included information for those employees recording their time on attendance records. Attendance records no longer exist so the policy was revised to address that change.