

PAYROLL DOCUMENT RETENTION

Chapter 8 Payroll Document Retention

PAYROLL DOCUMENTS - FILING PROCEDURES

In order to standardize filing procedures and facilitate access to payroll records at schools and other work locations, the following procedures are recommended by the Payroll Department and endorsed by Management Audits.

- A) Open a file folder for each pay period. The following records should be filed:
 - 1) The Final Roster, signed by the employee who prepared it and the authorizing administrator.
 - 2) The Daily Payroll Attendance Sheet, indicating the daily attendance or absence of each employee.
 - 3) Any required Application for Leave cards, signed by the employee and the principal/supervisor. These leave cards must be filed in employee number sequence for each pay code in the pay period.
 - 4) The Payroll Check Recap showing the **signatures** (not initials) of all employees who received their pay checks.
 - 5) Any additional documentation used by the work location to prepare the payroll for that pay period, such as, Traveler's Location Log, Write-In Transactions/Payroll Corrections computer reports, Time Sheets, Time Cards, copies of Jury Duty or Temporary Duty notices, Memorandums for Payroll Correction, Illness Due to Contagious Disease, etc.

- B) At the end of the fiscal year, the above-mentioned records must be placed in special "Records Retention" boxes, properly marked and retained at the work location for two (2) years. After two (2) years, the work location should send the old payroll records to Records Retention where they will be kept for an additional two (2) years. Refer to the Records Management Services Handbook and General Records Schedule and Disposition Guide provided by the Office of Document Management, Department of Records & Forms Management.

The following section represents the Retention Schedule to be followed in reference to payroll documents.

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PAYROLL DOCUMENTS - RETENTION SCHEDULE

Statutory Authority:

Chapter 119, Florida Statutes, Public Records Act, defines “public records” in terms of physical characteristics; and in legal and/or official documentation relationships, it also defines “agency”, providing an inclusive listing of state, local and special government officials and organizational elements subject to laws and regulations pertaining to public records. In addition, the Chapter establishes the legal basis for the custody and disposal of public records and for public access to these records.

Chapter 257, Florida Statutes, establishes the State’s Records Management and Archives Program under the direction of the Division of Library and Information Services, Department of State; it specifically provides for a system for the scheduling and disposal of public records. The Act also authorizes the Division to establish and coordinate standards, procedures, and techniques for efficient and economical record making and keeping.

ATTENDANCE REPORTS, REGISTERS, ROSTERS (EMPLOYEE)

M-DCPS: Daily Payroll Attendance Sheet and Final Roster

This record series consists of, but is not limited to, a record of daily hours worked by individual employees where hours are stated and routinely verified. Includes time sheets, time cards, summary sheets of daily working hours and all related documents involved in keeping the reporting of time worked.

RECOMMENDED RETENTION: Record (master) - Four (4) fiscal years.
(see **NOTE)

LEAVE RECORDS

M-DCPS: Application for Leave

This record series consists of, but is not limited to, documentation of sick, vacation, and other types of leave submitted by the employee to document authorized absence. Record may also include leave balance reports.

RECOMMENDED RETENTION: 1) Record (master) - Four (4) fiscal years;
provided a leave balance record is kept.
(see **NOTE)

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- 2) Leave Balance - Fifty (50) years after termination; microfilm optional. This requirement is fulfilled by Operations and Records and it is not required at the work location level.

PAYROLL RECORDS

M-DCPS: Check Recap

This record series may consist of, but is not limited to, registers or individual payroll records which document the amount of pay each employee receives by pay period. These may include records of employee name, social security number, check number, distribution code, occupation name and code, earnings rate and current amount, retirement and miscellaneous deductions.

RECOMMENDED RETENTION: Record (master) - Four (4) fiscal years.
(see **NOTE)

**** NOTE:** The master of the above-mentioned records must be retained at the work location until the audit for the fiscal year is completed. After the audit is completed, they should be placed in special "Records Retention" boxes, properly marked and sent to Records Retention for the remainder of the retention period.

Duplicate copies should be retained until obsolete, superseded or administrative value is lost.