

Recordkeeping Requirements for Employers

The following are broad guidelines to help employers comply with the recordkeeping requirements of the most commonly applied federal employment laws. This information does not constitute legal advice and should not be used in lieu of consulting specific state and federal laws as not all employers are subject to all of the following rules. Conversely, some employers, such as federal contractors, will have additional recordkeeping requirements not included below.

Records pertaining to any pending cases, charges or litigation must be maintained until the case or litigation is closed.

TYPE OF RECORDS	RELEVANT LAW(S)	YEARS TO BE KEPT
Personnel Records including: <ul style="list-style-type: none"> • job applications • resumes • job advertisements • documents and notes regarding hiring decision • records related to promotions, demotions, terminations, transfers and selection for training • requests for accommodations • performance evaluations • results of physical examinations 	Age Discrimination in Employment Act (ADEA) Americans with Disabilities Act (ADA) incorporates recordkeeping requirements of Title VII Of the Civil Rights Act Civil Rights Act (Title VII)	One year from time document is made or date of personnel action, whichever is later Educational institutions and state/local governments should retain record for two years from personnel action or termination, whichever is later per the EEOC (29 CFR Part 1602)
Payroll Records (with full name, identification number or social security number, home address, gender, occupation and job classification) including: <ul style="list-style-type: none"> • day/time work week begins • pay period • daily and weekly hours/work schedules • daily and weekly earnings • overtime computation and compensation • wage rates • total wages for each pay period • job evaluations • seniority and merit systems • individual employment contracts • collective bargaining agreements • any and all other records which may explain the basis of paying different wages to employees of the opposite sex 	ADEA ADA Civil Rights Act (Title VII) Equal Pay Act (EPA) Fair Labor Standards Act (FLSA) Family Medical Leave Act (FMLA) Lilly Ledbetter	Three Years
Employment Benefits including: <ul style="list-style-type: none"> • pension and insurance plans • seniority and merit systems 	ADEA Employee Retirement Income Security Act (ERISA)	Six Years

<p>Health Care Continuation</p> <ul style="list-style-type: none"> written notices to employees and dependents of options to continue coverage following qualifying events 	<p>Consolidated Omnibus Budget Reconciliation Act (COBRA)</p>	<p>Six Years, Recommended</p>
<p>Leave Records</p> <ul style="list-style-type: none"> dates or hours of leave taken by eligible employees notices of FMLA leave documents relating to employer's FMLA leave policies and practices records of premium payments of employee benefits records of any dispute regarding designation of leave 	<p>Family Medical Leave Act (FMLA)</p>	<p>Three years</p> <p>[Remember to keep medical records separate from general personnel file]</p>
<p>Safety Data</p> <ul style="list-style-type: none"> federal logs (forms 300, 301, 300a) as required Material Safety Data Sheets (MSDS) containing detailed information about hazardous chemicals superseded MSDS sheets including the identity of a substance or agent identified in MSDS sheets and information regarding where and when it was used exposure records and medical records for all employees working in areas that may expose them to toxic substances or harmful physical agents medical surveillance and exposure monitoring records medical removal records 	<p>Occupational Safety and Health Act (OSHA)</p>	<p>Five years following the end of the year to which records pertain</p> <p>Material Safety Data Sheets, exposure records, medical surveillance and exposure monitoring records should be kept for the duration of employment plus 30 years</p> <p>[Remember to keep medical records separate from general personnel file]</p>
<p>Form I-9</p>	<p>Immigration Reform And Control Act (IRCA)</p>	<p>Three years after document is made (hiring) or one year after termination, whichever is longer</p>
<p>Tax Records</p> <ul style="list-style-type: none"> amounts of wages subject to withholding agreements with employees to withhold additional tax actual taxes withheld and dates withheld reason for difference between tax payments withholding forms 	<p>Federal Insurance Contribution Act (FICA)</p> <p>Federal Unemployment Tax Act (FUTA)</p> <p>Federal Income Tax Withholding</p>	<p>Four years after date tax is due or paid</p>



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