

DEPARTMENT OF LABOR AND TRAINING

RULE 4

PAYROLL RECORDS

- A. Every employing unit shall establish, maintain and preserve all payroll records for a period of at least four years from the date when taxes under the Employment Security and Temporary Disability Insurance Acts are due thereon, or the date such taxes are paid, whichever is the later. All such records shall be available at all reasonable times within this state for inspection by duly authorized representatives of the Director. Such payroll records shall, in addition to recording the name of the employing unit and place of employment, show the following data for each worker:
- (1) Name and address
 - (2) Social Security Account Number
 - (3) Rate of pay per hour, day or week and effective date of such rate
 - (4) Number of hours worked by each employee during each week from date of accession to date of termination
 - (5) Computation of gross wages earned for each payroll period showing separately:
 - (a) Amount of money wages
 - (b) Cash value of wages when payment is made in any medium other than cash
 - (c) Commissions and special payments such as bonuses, gifts, tips, gratuities, dismissal wages, and the like, and the period for which such payments were made.
 - (6) The amount of money paid to an employee as an allowance or reimbursement for traveling or other expenses attributable to business.
 - (7) Time lost because the worker was not available for work during any part of his normal customary full-time hours in any calendar week.

[Reference to Employment Security Act: Section 28-42-38]