

## Payroll Records

133	DFA Master Payroll	Basic earnings records, wage-rate tables, additions/deductions from wages, registers, timesheets & cards, and related material.	DFA to hold master records in electronic system seven (7) years, then delete. A DFA system fiscal audit must have been released three (3) years prior to disposal.
134	DFA Payroll Reports	Monthly reports that provide payroll data	DFA will hold payroll reports seventy-five (75) years, then dispose. Audit must have been released three (3) years.
135	PERS Wage Reports	Wage reports	PERS will hold wages reported by employer agencies seven (7) years after the death for each member and ensure security and migration of digital formats.
136	Agency Payroll Records	Basic earnings records, wage-rate tables, additions/deductions from wages, registers, reports, timesheets & cards, and related material.	State agencies will hold payroll records seven (7) years, then dispose. Audit must have been released three (3) years.
137	Timesheets and Time Cards – State funded employees	This series includes the timesheets and time cards of individuals working for a state agency.	Agencies whose employees are funded using state dollars will hold records three (3) years, then dispose. Audit must have been released three (3) years prior to disposal. Copies of these files held by an agency office or the employee can be disposed of after one (1) year.
138	Timesheets and Time Cards – Federal or other funded employees	This series includes the timesheets and time cards of individuals working for a state agency.	Agencies whose employees are funded through federal funds or private grants hold files seven (7) years, then dispose. Audit must have been released three (3) years prior to disposal.
241	Tax Records	Employee and contractor tax records, which may include W-2, description, purpose of payment, name, address, social security number, dates of payment, required notices, W-9, 1099-MISC, 945, taxpayer ID, notices regarding backup withholding, and related files.	Hold five (5) years from the date the forms are sent, then dispose. Audit must have been released three (3) years prior to disposal.