

State of Nevada Approved Records Retention and Disposition Schedule

HRM: Central Payroll

Schedule ID # 940102

Version Date: 08/12/2020

This version supersedes all previous versions.

1988247 Deduction Input Documents

Description: These records document deductions to employees' payroll. The records may include but are not limited to: authorization forms for elective deductions, child support deduction records, court execution records, student loans, associated documentation, and related correspondence.

Retention: Retain for two (2) calendar years from the end of the calendar year in which the employee was paid.

Disposition: Destroy Securely

2011009 Direct Deposit Records

Description: These records document the requests for deposit of payroll, to a banking institution via electronic direct deposit. The records may include but are not limited to: direct deposit forms, payroll reports, associated documentation, and related correspondence.

Retention: Retain for four (4) calendar years from the end of the calendar year in which the funds were deposited.

Disposition: Destroy Securely

1988245 IRS Tax Documentation

Description: These records consist of all reports and backup documentation for reporting to the Internal Revenue Service (26 CFR 31.6001-5). The records may include but are not limited to: Quarterly Return of Withheld Federal Income Tax (FIT) and Medicare Tax (941C), Reportable Fringe Benefits Reports, W-2 Master List and W-2/W-2-C levies against employees, associated documentation, and related correspondence.

Retention: Retain for four (4) calendar years from end of the calendar year of the tax period.

Disposition: Destroy Securely

1994057 Pay Register Report

Description: These records document the pay and benefits earned by employees. The records may include but are not limited to: pay register reports, associated documentation, and related correspondence.

Retention: Retain for thirty (30) calendar years from the end of the calendar year in which the transaction occurred.

Disposition: Destroy Securely

1996113 Payroll Reports

Description: These records document reports produced on payroll matters used for administrative purposes. The reports may include but are not limited to: payroll maintenance reports, deduction reports, retirement reports, employee year to date gross reports, associated documentation, and related correspondence.

Retention: Retain for three (3) fiscal years from the end of the fiscal year in which the report was created.

Disposition: Destroy Securely

1996114 Time and Pay Maintenance Records

Description: These records document time, leave, and pay adjustments. The records may include but are not limited to: annual leave payouts, leave adjustments, retirement adjustments, pay adjustments, over payments, associated documentation, and related correspondence.

Retention: Retain for three (3) fiscal years from the fiscal year in which the transaction occurred.

Disposition: Destroy Securely
