

**STATE OF HAWAII – ACCOUNTING AND GENERAL SERVICES, ARCHIVES DIVISION**

**ACCOUNTING: PAYROLL RECORDS**

**GENERAL RECORDS SCHEDULE NO. 4, 2020**

<b>Description of Records</b>	<b>Location</b>	<b>Retention and Disposition</b>
<p><b>4.1 Payroll Registers</b></p> <p>Reports that list employees paid on a department / jurisdiction / agency payroll including earnings, deductions, taxes, and net pay, and how much an employing department / jurisdiction / agency is paying to support each employee’s position on their payroll.</p> <p>Record includes the following information: Dollar figures for each employee paid and for each department’s share of paying to support an employee’s position.</p> <p>Record series includes:                      Payroll Register; Payroll Assignment Register; Employer's Share of Contribution; Assessment Register.</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>DAGS Accounting</p>	<p>Retention: 6 years</p> <p>Disposition: Destroy after cited retention.</p>
<p><b>4.2 Payroll Change Schedule</b></p> <p>Lists that instruct DAGS Central Payroll to pay employees on a department/jurisdiction/agency payroll.</p> <p>Records include the following information: Employee salary, full time equivalent, appointment dates, Not-To-Exceed date, employee legal name, job title, employee ID, position number, employee social security number, marital status, appropriation, codes for position, signature approvals.</p> <p>(SAF D-94 or equivalent).</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>DAGS Accounting</p>	<p>Retention: 6 years</p> <p>Disposition: Destroy after cited retention.</p>
<p><b>4.3 Payroll Expenditure Distribution Summary Sheet</b></p> <p>(PRE 323 or equivalent)</p> <p>Abolished by Comptroller through SA-1 dated 5/11/2020</p>	<p>Abolished</p>	<p>Abolished</p>

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<p><b>4.4 Job Data</b></p> <p>Information used by Human Resources and Payroll to ensure pay for a given employee is accurate.</p> <p>Record includes the following information: Employee salary, full time equivalent, appointment dates, Not-To-Exceed date, employee legal name, job title, employee ID, position number, employee social security number, marital status, appropriation, codes for position, signature approvals.</p> <p>(DPS-5 or equivalent) &amp; Supporting Documentation.</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>Operating Department – Personnel</p> <p>ERS</p>	<p>Retention and Disposition: See GRS 5, Item 5.13</p> <p>Retention: Retain until verified.</p> <p>Disposition: Destroy after cited retention.</p>
<p><b>4.5 Notification of Temporary Assignment</b></p> <p>Form used by Human Resources and Payroll to record an employee’s temporary assignment to a different position for the purpose of capturing hours worked, and associated salary calculations.</p> <p>Record includes the following information: Employee name, position information, hours worked, salary differentials, and appropriations, signature equivalent.</p> <p>(HRD-10 or equivalent).</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>Operating Department – Personnel</p>	<p>Retention and Disposition: See GRS 5, Item 5.15.</p>
<p><b>4.6 Federal Withholding Exemptions</b></p> <p>Forms completed by a State employee captures data required by the IRS and State of Hawaii Department of Taxation and directs the State of Hawaii to withhold taxes for the employees.</p> <p>Record includes the following information: Employee name, position information, hours worked, salary differentials, and appropriations, signature equivalent.</p> <p>(W-4, HW-4 or equivalent).</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>Operating Department – Fiscal</p>	<p>Retention: Non-permanent</p> <p>Disposition: Destroy when superseded. Destroy last record upon termination of employment.</p>

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<p><b>4.7 Advance Payment of Earned Income Credit</b>  (W-5 or equivalent)</p>	<p>Operating Department – Fiscal</p>	<p>Retention: Non-permanent.  Disposition: Destroy when superseded.</p>
<p><b>4.8 Statement of Fees &amp; Benefits: Non-employee</b>  (IRS Form 1096, 1099 or equivalent).</p>	<p>Operating Department – Fiscal</p>	<p>Retention: 4 years.  Disposition: Destroy after cited retention.</p>
<p><b>4.9 W-2 &amp; HW-2 Wage and Tax Statements</b></p> <p><b>a. Listing of Recipients</b> List includes all employees in alphabetical order by last name for a given department / jurisdiction / agency that received W2 Tax and Wage Statements from the State for the purposes of ensuring accurate distribution of W2s.  Record includes the following information: Name, employee ID, department name, payroll number, and electronic consent status, etc.</p> <p><b>b. Wage and Tax Statements (W-2 &amp; HW-2)</b> IRS requires all individuals paid by the state to file tax returns to the IRS and State Department of Taxation with information presented on the form.  Record includes the following information; Employee’s legal name, social security number, address, wages, taxes withheld, etc., employer’s name, address, and IRS tax ID.</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>Operating Department – Fiscal</p> <p>DAGS Accounting</p> <p>DAGS Accounting/ Legislature – Accounting</p>	<p>Retention: 4 years.  Disposition: Destroy after cited retention.</p> <p>Retention: 6 years.  Disposition: Destroy after cited retention.</p> <p>Retention: 6 years.  Disposition: Destroy after cited retention.</p>

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<p><b>4.10 Payroll Assignments</b></p> <p>Form for employees to elect payroll deductions so that a portion of their salary can be directed to a 3<sup>rd</sup> party and is submitted to State Central Payroll.</p> <p>Record includes the following information: Employee name, social security number, employing department, pay amounts and dates, etc.</p> <p>This series includes: Salary Assignment / Cancellation (SAF D-60 or equivalent)</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>Operating Department – Fiscal</p>	<p>Retention: Non-permanent.</p> <p>Disposition: Destroy when superseded. Destroy last record upon termination of employment. For Premium Conversion Plan Forms, see GRS 5, Item 5.28.</p>
<p><b>4.11 Time Sheets</b></p> <p>Captures employee’s time worked, including any additions to pay such as overtime or differentials, or reductions from pay such as unpaid leave.</p> <p>Record includes the following information: Employee’s name, employee ID, dates and hours worked, types of time/pay, remarks, approval signatures.</p> <p>This series includes: Individual (SAF D-55 or equivalent); Organizational (SAF D-56 or equivalent); Sick Pay Status Change (SAF D-52).</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>Operating Department – Fiscal</p>	<p>Retention: 6 years.</p> <p>Disposition: Destroy after cited retention.</p>
<p><b>4.12 Premium Pay Records</b></p> <p>These include: Premium Pay Attendance Sheets; Overtime Authorization - Election of Compensatory Time-Off and/or Compensation in Cash; Certification for Compensation</p>	<p>Operating Department – Fiscal</p>	<p>Retention: 3 years if audited, otherwise 6 years.</p> <p>Disposition: Destroy after cited retention.</p>

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<p><b>4.13 Payroll Adjustment Worksheets</b></p> <p>Used by departments/jurisdictions/agencies to instruct DAGS Accounting Division to make changes to an employee’s past payroll or a change the employer’s cost of supporting payroll, to ensure accounts are corrected.</p> <p>This series includes: Notification for Payroll Adjustment (SAF D-70 or equivalent); Employer's Share of Contribution Adjustment Sheet (SAF D-71 or equivalent).</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>Operating Department – Fiscal</p>	<p>Retention: 6 years.</p> <p>Disposition: Destroy after cited retention.</p>
<p><b>4.14 Stop Payment for Payroll</b></p> <p>(SAF D-51 or equivalent.</p> <p>Abolished by Comptroller through SA-1 dated 5/11/2020</p>	<p>Abolished</p>	<p>Abolished</p>
<p><b>4.15 Daily Cycle Reports</b></p> <p>Abolished by Comptroller through SA-1 dated 5/11/2020</p>	<p>Abolished</p>	<p>Abolished</p>
<p><b>4.16 Payroll Transaction Register</b></p> <p>Abolished by Comptroller through SA-1 dated 5/11/2020</p>	<p>Abolished</p>	<p>Abolished</p>
<p><b>4.17 Payroll Labor Distribution</b></p> <p>(PRW 231 or equivalent).</p>	<p>DLIR</p> <p>DAGS Accounting</p>	<p>Retention: 30 days after close of payroll period covered.</p> <p>Disposition: Destroy after cited retention.</p> <p>Retention: 6 years.</p> <p>Disposition: Destroy after cited retention.</p>

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<p><b>4.18 Payroll Expenditure Distribution</b>                      This report is used by fiscal/accounting offices to reconcile their payroll dollar figures with their accounting records.</p> <p>Record includes total payroll dollar figures by appropriation code.</p> <p>(PRE 315 or equivalent).</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>DAGS Accounting</p>	<p>Retention: 6 years.</p> <p>Disposition: Destroy after cited retention.</p>
<p><b>4.19 Expenditure Report for Personnel Services</b>                      This report is used by fiscal/accounting offices to reconcile their payroll dollar figures with their accounting records.</p> <p>Record includes total dollar figures by payroll number.</p> <p>(PRE 321 or equivalent).</p> <p>Updated by Comptroller through SA-1 dated 5/11/2020</p>	<p>DAGS Accounting</p>	<p>Retention: 6 years.</p> <p>Disposition: Destroy after cited retention.</p>
<p><b>4.20 Request for Taxpayer Identification Number and Certification Form</b></p> <p>(IRS Form W-9 or equivalent).</p> <p>Approved by Comptroller through SA-1 dated 5/2/06 Item 1.</p>	<p>Operating Department</p>	<p>Retention: 4 years.</p> <p>Disposition: Destroy after cited retention.</p>