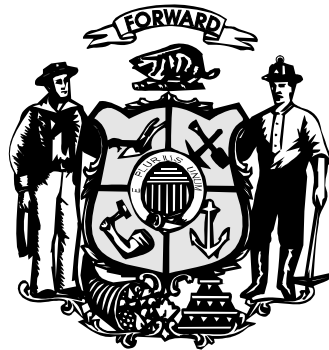


General Records Schedule

Payroll and Benefits and Related Records

Approved by the Public Records Board:

08/30/2021



Expiration: 08/30/2031

For use by all units of Wisconsin Government at the State, County, and Municipal level

I. Scope

This schedule governs the records retention obligations of state agencies pursuant to [Wis. Stat. § 16.61](#), and applies to “public records” as defined in [Wis. Stat. § 16.61\(2\)\(b\)](#). These “public records” are referred to as “records” in this schedule.

This schedule covers records which most state agencies, including the University of Wisconsin System Administration, the University of Wisconsin Institutions, all Wisconsin counties, municipalities and other units of local government create and use to administer payroll and benefits related records. The schedule is applicable to payroll and benefits records regardless of format or media.

This general schedule may *not* include records which are unique to the mission of a single government unit. Records that are unique to the mission of a specific government unit require a separate Records Disposition Authorization (RDA). The department or institution is responsible for creating a RDA that must be submitted to, and approved by, the [Public Records Board \(PRB\)](#).

See the [Introduction to General Records Schedules](#) for additional information about how to use this schedule. In particular please review the restrictions on conditions that might preclude the authorized destruction of documents in the normal course of business including open records requests, ongoing legal holds, or audits currently underway or known to be planned.

This schedule goes into effect upon final approval by the Public Records Board.

II. Records Format

Records covered in this schedule may be in paper, electronic, or other formats. Electronic format examples include those created or transmitted via e-mail, data contained in database systems, and tapes/cartridges. To safeguard the information contained in records maintained *exclusively* in electronic format, agencies must meet the standards and requirements for the management of electronic records outlined in [Wis. Admin. Code ch. Admin 12](#).

As of October 1, 2015, most state agencies are using STAR (PeopleSoft) as the infrastructure for finance, budget, procurement, business intelligence, and human resource functions.

III. Personally Identifiable Information

Wisconsin law requires authorities to specifically identify certain record series within a general records schedule that contain Personally Identifiable Information (PII). [Wisconsin Stat. § 19.62\(5\)](#) defines PII broadly as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances.” Despite this broad definition, [Wis. Stat. § 16.61\(3\)\(u\)\(2\)](#), requires that record series within a schedule containing the following types of PII need not be identified as such: a) the results of certain computer matching programs; b) mailing lists; c) telephone or e-mail directories; d) record series pertaining exclusively to agency employees; and e) record series that contains PII incidental to the primary purpose for which the records series was created, and f) those relating to state agency procurement or budgeting. If in doubt as to whether a specific record series contains PII, check with your agency legal counsel.

IV. Confidentiality of Records

Most records are not confidential and are open to public disclosure, however, there are exceptions. This GRS will identify any record series that may contain information required by law to be kept confidential or specifically required to be protected from public access, identifying the state or federal statute, administrative rule, or other legal authority that so requires. If in doubt as to whether or not a specific record, or content in that record, is confidential, check with your agency legal counsel. A record series should be identified as confidential even if not all records in the series contain confidential information and not all parts of records covered by the series are confidential.

V. Superseded Record Series

“Superseded” means that a new record series or RDA number has been used to cover records that were previously identified differently. The last column in the following GRS table titled “Previous RDA Number (if applicable)” provides a cross walk between new and any superseded RDA numbers. When revising a GRS, an attempt is made to retain the previous RDA number, providing the underlying records remain the same.

VI. Related Records

The “Related Records Series” section provides information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records. See the “Related Records Series” section included in this document.

VII. Closed Record Series

When revising a GRS it is common for some previously included record series to be closed. The “Closed Series” section lists series containing records that are no longer created, nor are they expected to be in the future. See the “Closed Series” section included in this document.

VIII. Revision History

See the “Revision History” section for a listing of changes to this GRS.

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
PAY00004	Payroll Adjustments	Adjustments made to the payroll and supporting documentation. May include, but not limited to, retroactive adjustments to hours worked, lump-sum pay adjustments, benefit adjustments, and gross salary adjustments.	Yes	No	EVT+5 years and destroy confidential.	Event is last date of pay period.		PAY00003
PAY00005	Leave Accounting Records	Records used to process transactions for current leave usage, sabbatical and other long-term leave and includes the ending balance for the pay period.	Yes	Yes Wis. Stat. § 146.82	EVT+15 years and destroy confidential.	Event is last date of pay period.		PAY00006 PAY00007
PAY00008	Paycheck Detail Records	Records are final payroll results of the payroll processing functions for each employee. May include, but not limited to, calculations to arrive at gross and net check amounts.	Yes	Yes Wis. Stat. §§ 19.36(10), 19.36(13), and 40.07	EVT+15 years and destroy confidential.	Event is last date of pay period.	See HR00020 2 for Personnel History Roster records.	
PAY00010	Medicare Request Response	Case files developed to establish the government's right to recovery and/or impose other sanctions or corrective actions. Most of these involve pursuing recovery that contractors were unsuccessful with or clarifying Medicare policy. There may also be general correspondence reiterating Medicare policies.	Yes	Yes Wis. Stat. §§ 19.36(10) and 146.82	EVT+10 years and destroy confidential.	Event is date case closed or date of final action.		
PAY00011	Payroll Registers	Listings showing gross and net pay, as well as deductions for employees. Also includes payroll voucher signature page.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+4 years and destroy confidential.	Event is last date of pay period.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
PAY00012	Payroll and Benefits Reports	Source documents and output reports. May include, but not limited to, leave request and associated approval or denial, overtime documentation, Limited Term Employee (LTE) tracking, fringe benefit tracking and reports, Wisconsin Retirement System (WRS) remittance and lookback, and unemployment compensation gross earnings and taxable wage report.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+5 years and destroy confidential.	Event is date report is generated.		PAY00013 PAY00014
PAY00015	Levy and Garnishment Records	Employee wage actions for state or federal court ordered wage assignments or earning garnishments, federal IRS levies and Wis. Dept. of Revenue liens.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+3 years and destroy confidential.	Event is date levy or garnishment is terminated.		
PAY00016	Master Pay Period Record	Detailed histories of payroll and leave transactions. Records capture payroll and leave data. May include, but not limited to, timesheet, or equivalent, information, benefits statement, wage and tax statement (W2) documents.	Yes	Yes Wis. Stat. § 19.36(10)	EVT+15 years and destroy confidential.	Event is end of calendar year.		
PAY00019	Payroll Administrative Reports	Reports generated to administer the payroll system. May include, but not limited to, ERA deduction totals and deferred compensation information.	Yes	No	EVT+2 years and destroy confidential.	Event is date report is generated.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
PAY00020	Financial Institution Accounting Records	Reports and correspondence related to transfers of payroll funds to financial institutions. Documents issues and concerns related to transfers of funds to banks for payroll, reports that total deduction totals and related records. May include, but not limited to, electronic deposit correspondence and ACH cancellation notices.	Yes	Yes Wis. Stat. §§ 19.36(10) and 19.36(13)	FIS+4 years and destroy confidential.	Event is end of fiscal year.		
PAY00021	Employee Payroll and Benefit Records	Documents maintained throughout the employee's term of employment such as withholding agreements and voluntary insurance records. May include, but not limited to, federal and state withholding, earned income credit, and ERA records.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+8 years and destroy confidential.	Event is date of termination of state service.		PAY00022
PAY00025	Unemployment Compensation Records	Requests and action associated with staff requesting unemployment compensation. May include, but not limited to, requests to employer for wage and separation information, notice of determination or redetermination, check stubs, and earnings history report and supporting documentation.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+5 years and destroy confidential.	Event is date of receipt or response.		
PAY00027	Employee Leave and Overtime Requests	Employee leave and overtime requests. May include, but not limited to, initial request, approval, denial, or change and related correspondence.	Yes	Yes Wis. Stat. §§ 19.36(10) and 146.82	EVT+5 years and destroy confidential.	Event is date of last correspondence related to leave or overtime request.		

Closed Series

A closed series contains records that are no longer created, nor are they expected to be in the future.

RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale
PAY00001	TACS Transaction Data	CR+1 year and destroy confidential	Closed.
PAY00002	Personnel (WISPER) Transaction Data	CR+45 days and destroy confidential	Closed.
PAY00009	Time and Leave Entry Systems	CR+5 years and destroy	Closed.
PAY0016A	Payroll / Leave History Reports – Agencies	CR+10 years and destroy	Closed.
PAY00017	Payroll File Maintenance and Dumps	EVT and destroy	Closed.
PAY00024	Summary Reports of Benefits Programs – Agency Copies	CR+7 years and destroy	Closed.

Related Records Series

Information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records.

RDA Number	Record Series Title	Description	Notes/Comments
ADM00001	Routine Activity and Production Reports Created by Individuals or Work Units	Occasional and/or periodic reports by individuals, offices or teams that document the business of the agency. Note: Reports at the division level must be retained under a program-specific RDA.	
ADM0001A	Activity (Status) Reports Received from Bureaus within the Division and Division Status Reports Prepared for the Office of the Secretary	Occasional and/or periodic reports that document and report on the business functions of the division and its supporting bureaus.	
ADM00023	Internal Policies and Procedures	Established departmental policies and procedures. Note: May also be called Administrative Practices or Directives or Executive Directives. External policies/regulations/manuals, etc., must be retained under a program-specific RDA.	
FIS00026	Tax Records	Records or reports filed with the federal Internal Revenue Service, Social Security Administration or State Department of Revenue, or other state agency related to administration of tax collection. Also includes records received for collection of taxpayer identification.	

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RDA Number	Record Series Title	Description	Notes/Comments
HR000157	Employee Family and Medical Leave Act (FMLA) Requests and Related Records	Consists of the completed federal or state forms to request Family and Medical Leave and employer responses. May include payroll and employee data, dates of leave taken, record of any dispute and its resolution, medical certification, and fitness for duty certification.	
HR000202	Personnel History Roster	A complete employment record generated from payroll data that includes employee name, social security number (SS#), dept. 2nd level, class title, pay range and schedule, effective date, position type, base salary, and transaction type.	

Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
	PAY00013	TACS Validation and File Maintenance Reports	Superseded by PAY00012 and HR000157.
	PAY00018	Central Payroll Routine Reports	Superseded by ADM00001 and ADM0001A.
	PAY00023	Tax Reports	Superseded by FIS00026.
	PAY00026	Procedures Relating to State Payroll Operations	Superseded by ADM00023.