

WAC 192-310-050 What records must every employer keep? (RCW 50.12.070.) The commissioner requires every employer to keep true and accurate business, financial, and employment records which are deemed necessary for the effective administration of chapter 50.12 RCW.

(1) **Employment records.** Every employer shall with respect to each worker, make, keep, and preserve original records containing all of the following information for four calendar years following the calendar year in which employment occurred:

- (a) The name of each worker;
- (b) The Social Security number of each worker;
- (c) The beginning date of employment for each worker and, if applicable, the separation date of employment of each worker;
- (d) The basis upon which wages and/or remuneration are paid to each worker;
- (e) The standard occupational classification code or job title associated with the worker's job duties. An Indian tribe, as defined in 26 U.S.C. § 3306, may elect to report the standard occupational classifications or job titles of workers. If an Indian tribe elects to report standard occupational classifications or job titles, it retains the option to opt out of reporting at any time for any reason it deems necessary;
- (f) The location where such services were performed;
- (g) A summary time record for each worker showing the calendar day or days of the week work was performed and the actual number of hours worked each day;
- (h) The workers' total gross pay period earnings;
- (i) The specific sums withheld from the earnings of each worker, and the purpose of each sum withheld to equate to net pay; and
- (j) The cause for any discharge where a worker was separated from the job due to discharge; or the cause of any quit where a worker quit the job if the cause for the quit is known.

(2) **Business, financial records, and record retention.** Every employer shall make, keep, and preserve business and financial records containing the following information for four calendar years following the calendar year in which employment occurred:

- (a) Payroll and accounting records, including payroll ledgers, all check registers and canceled checks covering both payroll and general disbursements, general and subsidiary ledgers, disbursement and petty cash records, and profit and loss statements or financial statements;
- (b) Quarterly and annual tax reports, including W-2, W-3, 1099, 1096, and FUTA (940) forms;
- (c) Quarterly reports to the employment security department and the department of labor and industries;
- (d) For independent contractors and subcontractors, business license numbers and registration numbers and copies of contract agreements and invoices; and
- (e) For years prior to 2009 for corporations that did not voluntarily elect to cover corporate officers for unemployment insurance, copies of written notifications to corporate officers that they were ineligible for unemployment insurance benefits.

(3) Employers who pay their workers by check are required to keep and preserve all check registers and bank statements. Employers who pay their workers by cash are required to keep and preserve records of these cash transactions which provide a detailed record of wages paid to each worker.

(4) Penalties for failure to keep and preserve records shall be determined under RCW 50.12.070(3).

(5) For assistance with determining the appropriate standard occupational codes for their workers' job titles, employers can refer to the department's website or contact the employer call center.

[Statutory Authority: RCW 50.12.010, 50.12.040, and 50.12.070. WSR 23-22-076, § 192-310-050, filed 10/26/23, effective 11/26/23. Statutory Authority: RCW 50.12.010, 50.12.040, 50.12.070, and 50.12.220. WSR 22-21-094, § 192-310-050, filed 10/17/22, effective 11/17/22. Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-310-050, filed 11/12/10, effective 12/13/10. Statutory Authority: Chapters 34.05 and 50.12 RCW. WSR 00-01-164, § 192-310-050, filed 12/21/99, effective 1/21/00. Formerly WAC 192-12-050 (part).]