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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 4@ CONTRIBUTIONS AND REPORTS

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Article 6@ RECORDS, REPORTS AND CONTRIBUTION PAYMENTS

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(a) Section 1085-2@ Required Work Records

1085-2 Required Work Records

Each employing unit shall establish and maintain records with respect to each worker performing services for it which shall indicate: (1) The period covered by the pay period. (2) For each worker: (A) His or her name; (B) Social security number; (C) The date on which he or she was hired, rehired, or returned to work after temporary lay-off, and the last date when he or she performed any services; (D) The place of his or her work which shall be shown in accordance with such forms and instructions as the department may approve. (3) The remuneration paid to each worker for each pay period, showing separately: (A) Money paid; (B) Cash value of all other remuneration received from the employing unit; (C) Special payments in cash or kind for services other than those rendered exclusively in a given pay period such as annual bonuses, gifts, prizes, etc., showing the nature of such payments and the period during which the services were performed for which such special payments were made. (4) All disbursement records which show payments to anyone who performed services. (5) Such other information as may be necessary to enable the employing unit to determine the worker's total remuneration earned in each week.

(1)

The period covered by the pay period.

(2)

For each worker: (A) His or her name; (B) Social security number; (C) The date on which he or she was hired, rehired, or returned to work after temporary lay-off, and the last date when he or she performed any services; (D) The place of his or her work which shall be shown in accordance with such forms and instructions as the department may approve.

(A)

His or her name;

(B)

Social security number;

(C)

The date on which he or she was hired, rehired, or returned to work after temporary lay-off, and the last date when he or she performed any services;

(D)

The place of his or her work which shall be shown in accordance with such forms and instructions as the department may approve.

(3)

The remuneration paid to each worker for each pay period, showing separately: (A) Money paid; (B) Cash value of all other remuneration received from the employing unit; (C) Special payments in cash or kind for services other than those rendered exclusively in a given pay period such as annual bonuses, gifts, prizes, etc., showing the nature of such payments and the period during which the services were performed for which such special payments were made.

(A)

Money paid;

(B)

Cash value of all other remuneration received from the employing unit;

(C)

Special payments in cash or kind for services other than those rendered exclusively in a given pay period such as annual bonuses, gifts, prizes, etc., showing the nature of such payments and the period during which the services were performed for which such special payments were made.

(4)

All disbursement records which show payments to anyone who performed services.

(5)

Such other information as may be necessary to enable the employing unit to determine the worker's total remuneration earned in each week.

(b)

Each employing unit which considers that it is not an employer subject to the code or that it is engaged in exempt employment shall keep and maintain the records required of such employing units under this regulation for at least eight years after the period to which the records relate.

(c)

Each employer subject to the code shall keep and maintain the records required under this section for a period of at least four years after the date the contributions to which they relate become due, or the date the contributions are paid, whichever is the later.

(d)

If an employing unit processes and maintains records in the form of magnetic media such as tapes or disks, then records include, but are not limited to, these magnetic devices or other machine sensible media.(1) The procedures built into a computer's accounting program shall include a method of producing from punched cards, disks or tapes visible and legible records which will provide the

necessary information for the verification of information required by this regulation. (2) Magnetic media records which reflect payments for personal services shall be retained. Examples of such records include, but are not limited to, the following: (A) Calendar year to date payroll master file. (B) Vendor transaction history file. (C) General ledger account distribution file. (3) The records shall provide the opportunity to trace any transaction back to the original source or forward to a final total. The audit trail shall be designed so that the details underlying the summary accounting data, such as invoices and vouchers, may be identified and made available to the director upon request. (4) A description of the electronic data processing portion of the accounting system shall be available. The statements and illustrations as to the scope of operations shall be sufficiently detailed to indicate (a) the application being performed, (b) the procedures employed in each application (which, for example, might be supported by flow charts, block diagrams or other satisfactory descriptions or input or output procedures), and (c) the controls used to insure accurate and reliable processing. Important changes, together with their effective dates, shall be noted in order to preserve an accurate chronological record. (5) Substitution of hard copy records maintained or magnetic media do not meet the requirements of this section. (6) If an employer engages an outside service bureau to process and maintain any of the records described in this section then it is the responsibility of the employer to meet the requirements of this section.

(1)

The procedures built into a computer's accounting program shall include a method of producing from punched cards, disks or tapes visible and legible records which will provide the necessary information for the verification of information required by this regulation.

(2)

Magnetic media records which reflect payments for personal services shall be retained. Examples of such records include, but are not limited to, the following: (A) Calendar year to date payroll master file. (B) Vendor transaction history file. (C) General ledger account distribution file.

(A)

Calendar year to date payroll master file.

(B)

Vendor transaction history file.

(C)

General ledger account distribution file.

(3)

The records shall provide the opportunity to trace any transaction back to the original source or forward to a final total. The audit trail shall be designed so that the details underlying the summary accounting data, such as invoices and vouchers, may be identified and made available to the director upon request.

(4)

A description of the electronic data processing portion of the accounting system shall be available. The statements and illustrations as to the scope of operations shall be sufficiently detailed to indicate (a) the application being performed, (b) the procedures employed in each application (which, for example, might be supported by flow charts, block diagrams or other satisfactory descriptions or input or output procedures), and (c) the controls used to insure accurate and reliable processing. Important changes, together with their effective dates, shall be noted in order to preserve an accurate chronological record.

(5)

Substitution of hard copy records maintained or magnetic media do not meet the requirements of this section.

(6)

If an employer engages an outside service bureau to process and maintain any of the records described in this section then it is the responsibility of the employer to meet the requirements of this section.

(e)

In the event the records of an employing unit do not indicate the particular days during any week on which a worker performed services it shall be presumed, in the absence of evidence to the contrary, that the worker performed services on each day of such week.