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National Archives and Records Administration

General Records Schedules

Transmittal No. 8
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GENERAL RECORDS SCHEDULE 2

Payrolling and Pay Administration Records

Payrolling and pay administration records pertain to disbursements to civilian employees of the Government for personal services. This schedule applies to the pay records that are common to all agencies, but it excludes (a) retirement records (Standard Form (SF) 2806 or equivalent) that are maintained during employee duty and then transferred to the Office of Personnel Management (OPM); (b) files maintained in agency space for audit by the General Accounting Office (GAO) under 31 U.S.C. 3529(c); (c) records relating to tax withholding, savings bonds, fidelity bonds, or other records held by the appropriate units of the Treasury Department responsible for the related Government-wide programs; and (d) Office of Management and Budget files reflecting agency personnel needs and problems. The National Archives and Records Administration (NARA) must be consulted for any records created prior to January 1, 1921 before applying these disposition instructions.

Documents required by the Comptroller General to be maintained for site audit are segments of accountable officer's accounts. In no event may disposal be made of records pertaining to accounts, claims, or demands involving the Government of the United States which have not been settled or adjusted by the GAO unless the agency concerned has written approval of the Comptroller General, as required by 44 U.S.C. 3309. Most Federal civilian pay accounts are prepared and maintained in accordance with Title 6 - Pay, Leave, and Allowances and incorporated in the GAO Policy and Procedures Manual for Guidance of Federal Agencies.

In the payrolling process different types of records are accumulated. Under Title 6 of the GAO Manual these records are normally site-audited on a sample basis by GAO representatives who examine primarily the earnings record card, payroll change slips

that are prepared to document changes in normal pay, certification sheets containing the signatures of the certifying officer, checklists prepared in lieu of the more formal payrolls by Department of the Treasury or local disbursing personnel, source personnel documents such as basic time and attendance reports, and copies of personnel action forms documenting changes in pay. In addition, pay registers and other accounting devices are maintained to check and balance the accounts.

All payroll systems require the maintenance of a leave record used to submit data to the payroll system. Information is posted to this record from more detailed records kept by time and attendance clerks located throughout an agency. Depending on the type of system in operation, this leave record may be a hard-copy input form or it may be a wholly electronic input.

Other records incidental to the payrolling process are employee requests for tax withholding; employee requests for Thrift Savings Plan deductions; savings bond records; and other records not pertaining to individuals, but rather to the general administration of the payrolling office and the payrolling function.

A new item has been added to this schedule to authorize the destruction of electronic mail and word processing records maintained by agencies in addition to the copy in the recordkeeping system. This item covers electronic copies of electronic mail and word processing records created and used solely to produce the recordkeeping copy, and electronic copies of electronic mail and word processing records that are needed in addition to the recordkeeping copy for dissemination, revision, or updating.

PAYROLL

1. Individual Employee Pay Record.

a. Pay record for each employee as maintained in an electronic data base. This database may be a stand-alone payroll system or part of a combined personnel/payroll system.

Update elements and/or entire record as required.

b. Individual Pay Record, containing pay data on each employee within an agency. This record may be in paper or microform but not in machine readable form.

Transfer to National Personnel Records Center. Destroy when 56 years old.

2. Noncurrent Payroll Files.

Copy of noncurrent payroll data as maintained by payroll service bureaus in either microform or machine-readable form.

Destroy 15 years after close of pay year in which generated.

Items 3 through 5. Reserved.

TIME AND ATTENDANCE

6. Leave Application Files.

SF 71 or equivalent plus any supporting documentation of requests and approvals of leave.

- a. If employee initials time card or equivalent.

Destroy at end of following pay period.

- b. If employee has not initialed time card or equivalent.

Destroy after GAO audit or when 3 years old, whichever is sooner.

7. Time and Attendance Source Records.

All time and attendance records upon which leave input data is based, such as time or sign-in sheets; time cards (such as Optional Form (OF) 1130); flexitime records; leave applications for jury and military duty; and authorized premium pay or overtime, maintained at duty post, upon which leave input data is based. Records may be in either machine-readable or paper form.

Destroy after GAO audit or when 6 years old, whichever is sooner.

8. Time and Attendance Input Records.

Records in either paper or machine readable form used to input time and attendance data into a payroll system, maintained either by agency or payroll processor.

Destroy after GAO audit or when 6 years old, whichever is sooner.

9. Leave Record.

- a. Record of employee leave, such as SF 1150, prepared upon transfer or separation.

File on right side of the Official Personnel Folder (OPF). See GRS 1, item 1.

- b. Creating agency copy, when maintained.

Destroy when 3 years old.

Items 10 through 12. Reserved.

DEDUCTIONS, ALLOTMENTS, AND ELECTRONIC FUNDS TRANSFERS

13. Tax Files.

a. Employee withholding allowance certificate such as Internal Revenue Service (IRS) Form W-4 and state equivalents.

Destroy 4 years after superseded or obsolete or upon separation of employee.

b. Agency copy of employee wages and tax statements, such as IRS Form W-2 and state equivalents, maintained by agency or payroll processor.

Destroy when 4 years old.

c. Agency copy of employer reports of Federal tax withheld, such as IRS Form W-3, with related papers including reports relating to income and social security tax, and state equivalents, maintained by agency or payroll processor.

Destroy when 4 years old.

14. Savings Bond Purchase Files.

a. Authorization for Purchase and Request for Change - U.S. Savings Bonds, SB 2152, or equivalent.

Destroy when superseded or after separation of employee.

b. Bond registration files: issuing agent's copies of bond registration stubs.

Destroy 4 months after date of issuance of bond.

c. Bond receipt and transmittal files: receipts for and transmittals of U. S. Savings Bonds.

Destroy 4 months after date of issuance of bond.

15. **Combined Federal Campaign and Other Allotment Authorizations.**

- a. Authorization for individual allotment to the Combined Federal Campaign.

Destroy after GAO audit or when 3 years old, whichever is sooner.

- b. Other authorizations, such as union dues and saving

.

Destroy after GAO audit or when 3 years old, whichever is sooner.

16. **Thrift Savings Plan Election Form.**

Form TSP-

1 authorizing deduction of employee contribution to the Thrift Savings Plan.

Destroy when superseded or after separation of employee.

17. **Direct Deposit Sign-up Form (SF 1199A).**

Destroy when superseded or after separation.

18. **Levy and Garnishment Files.**

Official Notice of Levy or Garnishment (IRS Form 668A or equivalent), change slip, work papers, correspondence, release and other forms, and other records relating to charge against retirement funds or attachment of salary for payment of back income taxes or other debts of Federal employees.

Destroy 3 years after garnishment is terminated.

Items 19 through 21. Reserved.

PAYROLL ADMINISTRATION

22. **Payroll System Reports.**

- a. Error reports, ticklers, system operation reports.

Destroy when related actions are completed or when no longer needed,

not to exceed 2 years.

- b. Reports and data used for agency workload and or personnel management purposes.

Destroy when 2 years old.

- c. Reports providing fiscal information on agency payroll.

Destroy after GAO audit or when 3 years old, whichever is sooner.

23. **Payroll Change Files.**

Records used to direct a change or correction of an individual pay transaction whether created and maintained by paying agency or payroll processor.

- a. Copies subject to GAO audit.

Destroy after GAO audit or when 3 years old, whichever is sooner.

- b. All other copies.

Destroy 1 month after end of related pay period.

24. **Payroll Correspondence.**

Correspondence between agency and payroll processor regarding general, routine administrative issues that do not relate to individual payments.

Destroy when 2 years old.

Items 25 through 27. Reserved.

RETIREMENT

28. **Retirement Files.**

Reports, registers, or other control documents, and other records relating to retirement, such as SF 2807 or equivalent.

For CSRS/FERS related records, destroy upon receipt of official OPM acceptance of annual summary.

Items 29 through 30. Reserved.

GENERAL

31. **Electronic Mail and Word Processing System Copies.**

Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.

a. Copies that have no further administrative value after the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or other personal directories on hard disk or network drives, and copies on shared network drives that are used only to produce the recordkeeping copy.

Destroy/delete within 180 days after the recordkeeping copy has been produced.

b. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.

Destroy/delete when dissemination, revision, or updating is completed.

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