

PAYROLL RECORDS REQUIRED BY LAW

Missouri Employment Security Law (Section 288.130, RSMo) requires that any individual or type of organization which employs one or more individuals performing any type of service for it in the state of Missouri, regardless of whether or not they are required to pay contributions under the Missouri Employment Security Law, shall keep true and accurate payroll and other related records. Records such as time cards, individual payroll records, payroll ledgers, cash disbursement journals, check registers, petty cash journals, vendor lists, Federal Form 1099s and W-2s, and income tax returns may be required to be produced.

Regulation 8 CSR 10-4.020 requires in part that payroll records shall be maintained for each worker, which show:

 **Name** with **Social Security Number**

 **Place where work was done**

 **Dates worked**

Date of hire (start date)

Rehire date (date returned to work)

End date (date name removed from payroll)

Each day worked or weeks worked

(when all the workers listed worked one of the days of the week)

 **Gross wages** Paid to include all payments of any kind

A separate recording should be made for each of the following:

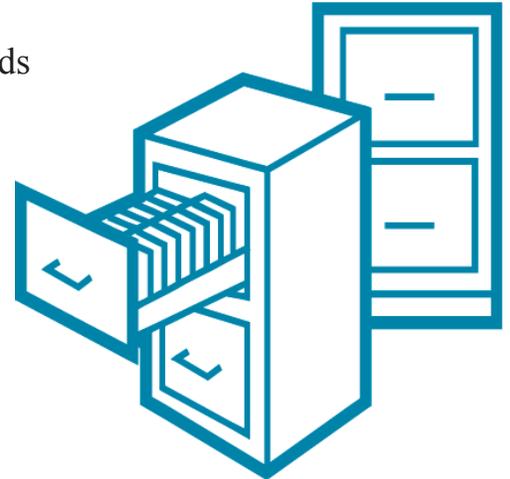
Money wages

Cash value when paid other than cash (rents, utilities, food, etc.)

Gratuities (tips) if reported to the employing unit

Special payments (bonuses, gifts, prizes, etc.)

 **Date paid** When actually paid, not when due



Records shall be maintained, open for inspection, and subject to being copied for three calendar years plus the current year.

IMPORTANT: If needed, call 573-751-3236 for assistance in the translation and understanding of the information in this document.

¡IMPORTANTE! Si es necesario, llame al 573-751-3236 para asistencia en la traducción y entendimiento de la información en este documento.

Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.



**DIVISION OF
EMPLOYMENT
SECURITY**