Department Records Retention Schedule

WASHINGTON STATE UNIVERSITY

This revised retention schedule has been approved by the State Records Committee and completely supersedes all previous schedules for records unique to this office. Refer to the All-University Schedule for retention periods of records common to many University offices. Contact Policies, Records, and Forms, telephone 509-335-2005.

WSU1302-PAF001-1224

Office Name	Office I.D. #	Records Coordinator	Telephone	E-Mail
Payroll Services	2710	Kim Lawton	335-2014	kimberl@wsu.edu

University Records Officer	University Records Officer Signature	Date Approved
Deborah L. Bartlett	D Bartlett	February 5, 2025

Title and Description	Location of Other Copies	Retention and Disposition Action	Disposition Authority No.	Archival Designation / Remarks
Payroll System Inputs / Outputs				
Internal Revenue Service (IRS) Forms—Payroll Records relating to the Internal Revenue Service forms to authorize or request tax withholding/exemptions and that are held by employer. Includes, but is not limited to: • W-4 – Employee's Withholding Allowance Certificate; • W-9 – Request for Taxpayer ID Number and Certification.		Retain for 4 years after superseded ***or*** 4 years after date of separation from agency, *whichever is sooner*, then destroy.	GS 03052	
Master File Maintenance Input Manual input sheets used to make temporary or permanent changes in the payroll system from MANTRAN (Payroll's manual documents transfer), PAYTRAN (Payroll entries to payroll system), EDCs (Entity Data Change forms), TEAs (Temporary Employment Authorizations), expense transfers, and/or RAs (retroactive adjustments).		Retain for 6 years after end of calendar year, then destroy.	75-2-9276 Rev. 1	
Relocation Expense Request To request payment of taxable relocation expenses.		Retain for 6 years after end of calendar year, then destroy.	00-07-59807	

Title and Description	Location of Other Copies	Retention and Disposition Action	Disposition Authority No.	Archival Designation / Remarks
Social Security Number Changes File may include employee name, job type, incorrect and correct social security number, and copy of social security card.		Retain for 6 years after end of calendar year, then destroy.	99-12-59517	
Unemployment Compensation Expense Files Calculate distribution of unemployment insurance expense.		Retain for 7 years after end of calendar year, then destroy.	75-2-9307 Rev. 1	
Quarterly, Annual, and Retirement Reporting				
State Retirement Reporting May contain working papers, preliminary reports, final transmittals used in accounting for employee and employer contributions for all state retirement plans, such as Public Employees Retirement Systems, Teachers and Law Enforcement Officers and Firefighters.		Retain for 6 years after termination of employment, then destroy.	99-12-59507	
Teachers Insurance Annuity Association (TIAA) and Investment Retirement Reporting Computer-generated report which may include employee name, SSN, amount of deduction, year-to-date amount of deduction per pay cycle. May also include balancing and working documents.		Retain for 6 years after end of calendar year, then destroy.	99-12-59508	
Microfiche				
Accumulative Calendar Year-to-Date Expense Microfiche Computer-generated microfiche providing year-end accumulation of earnings statement information. Earnings statements are produced each pay cycle in alphabetical order showing employee gross pay and net pay, employer contributions, and funding sources. The year-end copy is retained.		Retain for 100 years after end of calendar year, then destroy.	16-06-68985	
Earnings Statement Microfiche Computer-generated microfiche produced each pay cycle in alphabetical order showing an employee's pay cycle and year-to-date current payment details of hours, gross pay, deductions and reductions, net pay, bank account, employer contributions, employee address.		Retain for 100 years after end of calendar year, then destroy.	16-06-68988	