

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.

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. **Rescinded per GRS Transmittal 28**~~

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. **Superseded by GRS 2.4, item 040 (DAA-GRS-2016-0015-0004)**~~

2. ~~Noncurrent Payroll Files.~~

~~Copy of noncurrent payroll data as maintained by payroll service bureaus in either microform or machine readable form. **Rescinded per GRS Transmittal 28**~~

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. **Superseded by GRS 2.4, item 030 (DAA-GRS-2016-0015-0003)**~~

b. ~~If employee has not initialed time card or equivalent. **Superseded by GRS 2.4, item 030 (DAA-GRS-2016-0015-0003)**~~

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. **Superseded by GRS 2.4, item 030 (DAA-GRS-2016-0015-0003)**~~

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. **Superseded by GRS 2.4, item 030 (DAA-GRS-2016-0015-0003)**~~

9. ~~Leave Record.~~

a. ~~Record of employee leave, such as SF 1150, prepared upon transfer or separation. **Rescinded per GRS Transmittal 24 (see GRS 2.5, item 040)**~~

b. ~~Creating agency copy, when maintained. **Superseded by GRS 2.5, item 020 (DAA-GRS-2014-0004-0003)**~~

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. **Superseded by GRS 2.4, item 020 (DAA-GRS-2016-0015-0002)**~~
- ~~b. Agency copy of employee wages and tax statements, such as IRS Form W-2 and state equivalents, maintained by agency or payroll processor. **Superseded by GRS 2.4, item 050 (DAA-GRS-2016-0015-0005)**~~
- ~~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. **Superseded by GRS 2.4, item 050 (DAA-GRS-2016-0015-0005)**~~

~~14. Savings Bond Purchase Files.~~

- ~~a. Authorization for Purchase and Request for Change – U.S. Savings Bonds, SB 2152, or equivalent. **Rescinded per GRS Transmittal 28**~~
- ~~b. Bond registration files: issuing agent's copies of bond registration stubs. **Rescinded per GRS Transmittal 28**~~
- ~~c. Bond receipt and transmittal files: receipts for and transmittals of U.S. Savings Bonds. **Rescinded per GRS Transmittal 28**~~

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

- ~~a. Authorization for individual allotment to the Combined Federal Campaign. **Superseded by GRS 2.4, item 010 (DAA-GRS-2016-0015-0001)**~~
- ~~b. Other authorizations, such as union dues and savings. **Superseded by GRS 2.4, item 010 (DAA-GRS-2016-0015-0001)**~~

~~16. Thrift Savings Plan Election Form.~~

~~Form TSP 1 authorizing deduction of employee contribution to the Thrift Savings Plan. **Superseded by GRS 2.4, item 010 (DAA-GRS-2016-0015-0001)**~~

~~17. Direct Deposit Sign-up Form (SF 1199A). **Superseded by GRS 2.4, item 010 (DAA-GRS-2016-0015-0001)**~~

~~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. **Superseded by GRS 2.4, item 010 (DAA-GRS-2016-0015-0001)**

Items 19 through 21. Reserved.

PAYROLL ADMINISTRATION

22. ~~Payroll System Reports.~~

- a. ~~Error reports, ticklers, system operation reports.~~ **Superseded by GRS 2.4, item 060 (DAA-GRS-2016-0015-0006)**
- b. ~~Reports and data used for agency workload and or personnel management purposes.~~ **Superseded by GRS 2.4, item 060 (DAA-GRS-2016-0015-0006)**
- c. ~~Reports providing fiscal information on agency payroll.~~ **Superseded by GRS 2.4, item 061 (DAA-GRS-2016-0015-0007)**

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.~~ **Superseded by GRS 2.4, item 010 (DAA-GRS-2016-0015-0001)**
- b. ~~All other copies.~~ **Rescinded per GRS Transmittal 28**

24. ~~Payroll Correspondence.~~

~~Correspondence between agency and payroll processor regarding general, routine administrative issues that do not relate to individual payments.~~ **Superseded by GRS 2.4, item 060 (DAA-GRS-2016-0015-0006)**

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.~~ **Superseded by GRS 2.5, items 010 (DAA-GRS-2014-0004-0001) and 011 (DAA-GRS-2014-0004-0002)**

Items 29 through 30. Reserved.