

**SELECT MEDICAL
HUMAN RESOURCES RECORDS
DOCUMENT RETENTION SCHEDULE**

HUMAN RESOURCES		
Record Type	Retention Period	Special Remarks
EMPLOYMENT		
• Recruitment		
• Applications		
– Prospects, not hired	Current year + 1 yr.	1967 Age Discrimination
– Hired	Term. + 7 yrs.	
• Resume/employment correspondence	Current year + 1 yr.	
• Other recruiting materials	Current year + 1 yr.	
• Employee Listings / Census	SUP.	
• Contracts, Agreements, including staffing agency agreements	Term. + 6 yrs.	
• Personnel files/Other Employee Records, including clinical student files	Term. + 7 yrs.	
• Performance Appraisals/Compensation Adjustments/Commendations/ Other Awards	Term. + 2 yrs.	
• Employee Stock Option Records – records regarding stock options received by employees including option exercises and summary reports.	Current year + 6 yrs.	29 CFR 2610.11; 29 U.S.C. 1113
• Records documenting employee paid time off accrued and used	Current year + 6 yrs.	29 CFR 2610.11; 29 U.S.C. 1113
• 401(k) Retirement Records – records regarding employee 401(k) retirement accounts including enrollments, contributions, summary reports and statements	Current year + 6 yrs.	29 CFR 2610.11; 29 U.S.C. 1113
• 401(k) Retirement Plan Vesting Files – records documenting employees who have vested under the pension plans and are eligible for payments under the plan	ACT + 10 yrs.	29 U.S.C. 1059
• Beneficiary Designations- documentation designating the person to whom employee benefits will be paid in the event of the death of the employee	ACT + 6 yrs.	29 CFR 1627.3; 29 U.S.C. 1027
• Benefits Reported on behalf of the Government – legally required reports related to employee benefits and benefit plans.	Current year + 5 yrs.	29 CFR 30.8(E)
• Salary Administration – legally required forms submitted to the government to report earnings, deductions, taxes, etc.	Current year + 5 yrs.	29 CFR 30.8(E)
• Accident/Injury Reports – records describing job-related accidents and injuries.	Current year + 5 yrs.	29 CFR 1904.6
EMPLOYEE RELOCATION RECORDS	Current year + 6 yrs.	
EMPLOYEE TRAINING/EDUCATION		
• Company Supported	Term. + 2 yrs.	HCA recommends: Current year+6yrs
• Non-company Supported	While Useful	

LEGEND: ACT = subject is active, CFR = Code of Federal Regulations, SUP = until superceded, ATX = active plus tax return filing date, TAX = tax return filing date, AV = administrative value

BENEFIT ADMINISTRATION		
<ul style="list-style-type: none"> Required ERISA Disclosure (Including back-up to provide in sufficient detail the necessary basic information and data from which the documents may be verified, explained, or clarified and checked for accuracy and completeness) Employment Retirement Benefit Records (ERISA Reports, correspondence, and miscellaneous information necessary for determination of benefits) 	6 years Term. + 15 yrs.	Measured from date of the filing Measured from death of participant or termination of payment obligation
<ul style="list-style-type: none"> Benefit beneficiary designations 	SUP. or Term. + 10 yrs.	When superseded by new designation, destroy preceding designation immediately; Term. Is measured from death of participant or termination of payment obligation
<ul style="list-style-type: none"> Benefit Plans & Committee Minutes 	1 yr. after termination of plan.	Age Discrimination in Employment Act (“ADEA”)
<ul style="list-style-type: none"> Group Insurance Records (Medical Benefit Records, Accident and Health, Claims, Disability Records) 	Term. + 5 yrs.	Measured from termination of employment
<ul style="list-style-type: none"> Employee Medical records 	Term + 7 yrs.	While there is no specific regulatory requirement, the Americans With Disabilities Act mandates that employee medical records be kept separate from personnel files.
<ul style="list-style-type: none"> Employee Exposure Records 	ACT + 30 yrs.	Includes Material Safety Data Sheets, environmental sampling results and analysis using exposure or medical records 29 CFR § 1910.1020(d)(1)(i); Measured from date of records. 29CFR § 1910.1030(h)
BENEFIT ADMINISTRATION		
<ul style="list-style-type: none"> Benefit Plans & Committee Minutes 	1 year after termination of plan.	Age Discrimination in Employment Act (“ADEA”)
Employee Stock Purchase Plan Records	Current year + 6 yrs	29 CFR 2610.11; 29 USC 1113
GOVERNMENT COMPLIANCE-EMPLOYMENT		
<ul style="list-style-type: none"> EEO-1 Reports 	A copy of the most recently filed report must be maintained	
<ul style="list-style-type: none"> Other Government Compliance-Employment Records 	Term. + 10 yrs.	Age Discrimination In Employment Act; Federal Civil Rights Act
<ul style="list-style-type: none"> OSHA Log 	Current Year + 5 years	29 CFR § 1904.33
<ul style="list-style-type: none"> OSHA Summary 	Current Year + 5 years	29 CFR § 1904.33
<ul style="list-style-type: none"> OSHA Sharps Injury Log 	Current Year + 5 years	29 CFR § 1910.1030(h)(5)
BONDS		
<ul style="list-style-type: none"> Surety 	Term. + 3 yrs.	Measured from expiration of bond or termination of employment
<ul style="list-style-type: none"> Employee Fidelity 	Term. + 3 yrs.	Measured from expiration of bond.

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PAYROLL		
• Attendance Records		
• Daily	Current year + 3 yrs.	Fair Labor Standards Act (FLSA)
• Annual	Term. + 3 yrs.	Fair Labor Standards Act (FLSA)
• Authorization for non-tax payroll deductions	Term. + 3 yrs.	Measured from Termination of employment or authorization
• Earnings Records		Tax Records
• Quarters 1,2,3	Current year + 2 yrs.	
• 4 th Quarter, Final Report	Current year + 4 yrs.	
• Payroll Checks, cancelled	Current year + 6 yrs.	
• Payroll Registers (Gross and Net)	TAX + 15 years; After Audit	Tax Records 26 CFR 301.6501(E)-1
• Time Cards, Time Sheets, Job Tickets	Current year + 7 yrs.	Fair Labor Standards Act (FSLA)
Payroll checks –paid/cleared	TAX + 10 yrs.; after audit	26 CFR 301.6501(E)-1
Payroll records (documents payroll over time)	TAX + 10 yrs.; after audit	26 CFR 31.6001-1; 26 CFR 301.6501(E)-1
Payroll reports, workpapers, and payroll reconciliations	TAX + 10 yrs.; after audit	26 CFR 31.6001-1; 26 CFR 301.6501(E)-1
Time Cards	Current year + 7; After Audit	29 CFR 405.9; 29 CFR 516
Garnishment Accounting	TAX + 10 yrs.; after audit	26 CFR 301.6501(E)-1
Garnishment Orders	ACT +1 yr.	
ASSIGNMENT, ATTACHMENT, AND/OR GARNISHMENT FORM AND/OR ORDERS	Current year + 2 yrs.	Measured from settlement or release of assignment, attachment or garnishment, or from termination of employment

TAX RECORDS		
Record Type	Retention Period	Special Remarks
EMPLOYEE BENEFITS IRS FILINGS (Form 5300 and all attachments)	Permanent	Tax Records
WITHHOLDING TAXES	Current year + 7 – 10 yrs.	Tax Records
• City		
• State	Current year + 7 – 10 yrs.	Tax Records
• Federal	Current year. + 7 – 10 yrs.	Tax Records
• Social Security (FICA)	Current year + 7 – 10 yrs.	Tax Records
• W-2, W-4, 1099's and related documents	Current year + 7 – 10 yrs.	Tax Records

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