

<b>SELECT AND NON-EXCLUSIVE LIST OF RECORDKEEPING AND RECORDS RETENTION STATUTES AND RESOURCES with a focus on Texas and Federal Statutes</b>
<b>Example of State Law Business Record Retention Statute</b>
<p><b>Texas Law General Rule for State-Mandated Retention of Business Records</b></p> <p>TEX. BUS. &amp; COM. CODE § 72.002</p> <p>“(a) A business record required to be retained by a law of this state may be destroyed at any time after the third anniversary of the date the business record was created. (b) Subsection (a) does not apply if a law or rule applicable to the business record prescribes a different retention period or procedure for disposal.”</p>
<p>TEX. BUS. &amp; COM. CODE § 72.003</p> <p>“A law of this state that requires retention of a business record is satisfied by retention of a reproduction of the original record.”</p>
<p>TEX. BUS. &amp; COM. CODE § 72.001</p> <p>Defining “business record,” “personal identifying information,” and “reproduction.”</p>
<b>Employment-Related Records, Texas</b>
<p><b>Texas Workforce Commission</b></p> <p>Texas Workforce Commission General Recordkeeping Requirements:  <a href="https://www.twc.texas.gov/news/eft/general_recordkeeping_requirements.html">https://www.twc.texas.gov/news/eft/general_recordkeeping_requirements.html</a></p>
<p><b>Texas Employers / Employing Units</b></p> <p>40 TEX. ADMIN. CODE, Rule 815.106(a), (i)</p> <p>4 Years</p> <p>Payroll Records, Employee Personal Information, Wages Information</p> <p>See Rule 815.106 for additional categories of employing unit-related records that must be maintained.</p>
<p><b>Texas Employment Discrimination – Preservation of Records</b></p> <p>“A person under investigation in connection with a charge filed under this chapter and who is subject to this chapter shall: (1) make and keep records relevant to the determination of whether unlawful employment practices have been or are being committed; (2) preserve the records for the period required by commission rule or court order; and (3) make reports from the records as prescribed by commission rule or court order as reasonable, necessary, or appropriate for the enforcement of this chapter or a rule or order issued under this chapter.”</p>
<b>Employment-Related Records, Federal Department of Labor</b>
<p><b>Payroll and Employee Information</b></p> <p>29 C.F.R. § 1627.3(a)</p> <p>3-year statutory retention period</p>

Every employer shall make and keep for 3 years payroll or other records for each of his employees which contain: (1) Name; (2) Address; (3) Date of birth; (4) Occupation; (5) Rate of pay, and (6) Compensation earned each week.

**Job Applications, Resumes and Employment-Related Information**

29 C.F.R. § 1627.3(b)

1-year statutory retention period from the date of the personnel action to which the records relate: Job applications, resumes, or other employment inquiries, promotions, demotions, transfers, layoffs, and other, test papers on applicants, advertisements or notices toot the public or to employees relating to job openings.

**Payroll Information – Wage and Hour**

29 C.F.R. § 516.5

3-Year Retention

An employer shall preserve for at least 3 years: “From the last date of entry, all payroll or other records containing the employee information and data required under any of the applicable sections of this part . . .”

**Time Cards, Wage Rate Schedules, Etc. – Wage and Hour**

26 C.F.R. § 516.6

2-Year Retention

Time card records, wage rate schedules and related records

**General Information on 2- and 3-Year Recordkeeping Requirements of FLSA**

Fact Sheet #21: Recordkeeping Requirements Under the FLSA

<https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/whdfs21.pdf>

**Employment-Related and Other Records, Federal  
Internal Revenue Service**

**Employment-Related Tax Records (FICA and Social Security)**

26 C.F.R. § 31.6001-1(a)-(e)(2)

4 Years

After the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is later.

**General Recordkeeping**

26 C.F.R. § 1.6001-1(a) – general rule for recordkeeping requirements for those required to file; maintain until applicable statute of limitations for an applicable tax return expires.

26 C.F.R. § 31.6001-1 – records in general for employment tax matters, and providing, “The records required by the regulations in this part shall be kept accurately, but no particular form is required for keeping the records.”

*See, generally,* IRS Publication 583 (Rev. Jan. 2021) (Recordkeeping information and expectations).

**Employment-Related Records, Federal  
Equal Employment Opportunity Commission**

**Records Relating to Hiring, Reasonable Accommodations, Discrimination and Other**

29 C.F.R. § 1602.14

1 Year, timing of retention period depends on the type of record and employer-employee situation. Statute prescribes different times for records relating to (for example and not by limitation) reasonable accommodations, promotions, rates of pay, charge of discrimination, involuntary termination, and other.

Statute concludes with, “Where a charge of discrimination has been filed, or an action brought by the Commission or the Attorney General, against an employer under title VII, the ADA, or GINA, the respondent employer shall preserve all personnel records relevant to the charge or action until final disposition of the charge or the action.”

**Affirmative Action Plans**

3 Years is the statutory minimum for records relating to some affirmative action plans; others fall under a 2-Year retention period.

*See* 41 C.F.R. § 60-300.44(f)(4) – Vietnam Era Veterans Readjustment Assistance Act

“The contractor shall document all activities it undertakes to comply with the obligations of this section, and retain these documents for a period of three (3) years.”

*See* 41 C.F.R. § 60-1.12(a) – General Affirmative Action Plan Regulations

“Any personnel or employment record made or kept by the contractor shall be preserved by the contractor for a period of not less than two years from the date of the making of the record or the personnel action involved, whichever occurs later. . . . Such records include, but are not necessarily limited to, records pertaining to hiring, assignment, promotion, demotion, transfer, lay off or termination, rates of pay. . . .”

**Employment-Related Records, Federal Occupational Safety and Health Administration (OSHA)**

**Recordkeeping and Reporting Occupational Injuries and Illness**

**General Recording Criteria**

29 C.F.R. § 1904.7

**OSHA 5-Year Retention Period**

OSHA 300 Log, privacy case list, annual summary, and OSHA 301 Incident Report Form

29 C.F.R. § 1904.33

**OSHA Resource for Recordkeeping**

<https://www.osha.gov/recordkeeping/forms>

**Texas Tax Code Authority and Resources for Records Retention**

**Taxation and Records Retention**

TEX. TAX CODE § 111.0041(a)-(b)

4 Years or through any period where any tax, penalty, or interest may be assessed, collected, or refunded by the comptroller, whichever is longer.

**Statute of Limitations**

TEX. TAX CODE § 111.202

3 Years after deficiency or jeopardy determination has become due and payable, or within 3 years after the last recording of a lien.

**Texas Sales and Use Tax Frequently Asked Questions**

See generally: <https://comptroller.texas.gov/taxes/sales/faq/records.php>

“You must keep sales and use tax records for at least four years unless the Comptroller gives written authorization for earlier destruction. This applies to all records that pertain to transactions involving sales or use tax liability. In addition, if the Comptroller is auditing your records, you should retain all records for the period being audited until the audit is completed (if you appeal the findings or file a claim for refund, retain your records until your case is resolved).”