

3315.1010 RECORDS.

Subpart 1. **Record keeping.** Each employer must establish, maintain, and preserve records with respect to individuals performing services for it. The records must be preserved for a period of not less than four years in addition to the current calendar year. The records must show for each individual the following:

- A. name;
- B. Social Security number;
- C. days and the number of hours each day in which the individual performed services;
- D. location where services were performed;
- E. wages paid and wages due but not paid for services;
- F. rate of pay;
- G. amounts paid as allowances or reimbursement for travel or other activity which were not included as wages. The records must show each item of expense incurred during each pay period or calendar month; and
- H. the complete resident address.

Subp. 2. **Instate and outstate.** For services performed both in Minnesota and outside Minnesota the records required by subpart 1 must include:

- A. the state in which the employer maintains a base of operations used by the individual;
- B. the state from which the services are directed and controlled; and
- C. a list of the states in which the individual performs services, other than temporary or incidental services, and the dates services were performed in each state.

Subp. 3. **Covered and noncovered employment.** For services performed in both covered employment and noncovered employment within a pay period the records required by subpart 1 must include the hours spent performing services in covered employment and the hours spent performing noncovered employment.

Statutory Authority: *MS s 14.386; 14.388; 116J.035; 268.021; 268.105*

History: *13 SR 1057; 31 SR 285; 33 SR 999; L 2014 c 251 art 2 s 24; 39 SR 151*

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