



University of Saskatchewan Retention and Disposition Schedules

Payroll Records

Record Schedule Number: 2022-002

Office of Primary Responsibility: Payroll Office

LEGAL HOLD: If there is litigation or threatened litigation, all potentially relevant records must be preserved until the hold is released on the authority of the Vice-President (Finance and Resources).

The records in this series document payments to university employees and support the university's obligations as an employer by keeping records that enable contributions to pension plans, employment insurance and employee benefits returns, taxes payable, refundable tax credits receivable, and other amounts that should be deducted, collected or paid to be determined.

Records in this series may include:

- Payroll authorization forms
- Payroll registers
- Workers' Compensation remittance records
- Tax forms
- Benefit summaries
- Timesheets
- Cheque/direct deposit reports
- Severance documentation
- Other payroll reports

Record	Retention	Disposition
Payroll records – official copy	D + 7 years	Destroy
Payroll records – other copies	D + 3 years	Destroy
Documentation relating to severance, negotiated departures, etc.	D + 7 years	Transfer to central HR personnel file

D = date of transaction

Note: payroll records may be sampled by University Archives to document changes in process. Earlier records (pre-dating central personnel files) may be comprehensively retained where they are the only employment records for a given period, subject to retention schedules for personnel files.

Relevant records may also be retained for a longer period to enable employees to conveniently access information about their own pay history.

Retention rationale:

The Income Tax Act requires records which support taxation activities to be retained for a minimum of 6 years following the end of the calendar year. This has generally been implemented as 7 years following the end of the fiscal year. The Saskatchewan Employment Act require a 5-7 year retention period: employers must keep payroll and certain other records covering the most recent five years of the employee's employment, and if the employment ends, the employer must retain those 5 years' of records for an additional two years after the end of employment.

There is no long-term or archival value to these records. Any records to be retained longer term will be filed with central personnel files, with the exception noted above for earlier records.

Access to this series is restricted, subject to the Freedom of Information and Protection of Privacy Policy and the Data Management Policy.

Destruction of records in hard copy format must be by shredding, pulping or incineration. Digital records must be deleted in such a way that recovery is not possible.

Functions:

- Finance
- Human Resources

Data classification: Limited / Restricted

Approval Date: 17 May 2023