

**Department of Energy
Administrative Records Schedule 2:
Payroll and Pay Administration Records
August 2024
Revision 6**

Payroll and pay administration records pertain to the disbursements employees receive in return for their personal services. This schedule covers commonly used pay records.

Title 6, "Pay, Leave, and Allowances" in the GAO Policy and Procedures Manual provides guidance for preparing and maintaining Departmental pay accounts.

Payroll systems use a leave record for submitting data to the payroll system. Information is posted to this leave record from the detailed records kept by the time and attendance clerks. Depending on the type of system, the leave record may be a hard copy input form or alternatively, input to the system may be by electronic means.

Records incidental to the payrolling process include tax withholding; savings plan deduction requests, and savings bond records; and payroll office administration records.

Payroll

1. Individual Employee Pay Record.

- EPI** 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.
Update elements and/or entire record as required. (GRS 2, item 1a).
Rescinded per GRS Transmittal 28 - Legacy records superseded by DOE 2.4, item 010 (DAA-0434-2020-0013-0001).
- EPI** 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.
Transfer to National Personnel Records Center. Destroy when 56 years old. (GRS 2, item 1b)
Superseded by DOE 2.4, item 010 (DAA-0434-2020-0013-0001).
- EPI** c. Contractor employee pay record, containing pay data on each employee. This record may be either in paper or microform but not in machine readable form.
Upon separation of employee, transfer with employee's Official Personnel Records. Destroy when 56 years old. (N1-434-98-5(1c))
Superseded by DOE 2.4, item 010 (DAA-0434-2020-0013-0001).

2. Noncurrent Payroll Files. (GRS 2, item 2)

Copy of noncurrent payroll data as maintained by payroll service bureaus in either microform or machine-readable form.

Destroy 15 years after close of pay year in which generated.

Rescinded per GRS Transmittal 28.

Items 3 through 5. Reserved.

Time and Attendance

6. Leave Application Files. (GRS 2, item 6)

SF 71 or equivalent plus any supporting documentation of requests and approvals of leave.

EPI a. If employee initials timecard or equivalent.

Destroy at end of following pay period.

Superseded by DOE 2.4, items 020, 025 or 030 (DAA-GRS-2019-0004-0002).

EPI b. If employee has not initialed timecard or equivalent.

Destroy after GAO audit or when 3 years old, whichever is sooner.

Superseded by DOE 2.4, items 020, 025 or 030 (DAA-GRS-2019-0004-0002).

7. Time and Attendance Source Records. (GRS 2, item 7)

EPI 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.

Destroy after GAO audit or when 6 years old, whichever is sooner.

Superseded by DOE 2.4, items 020, 025 or 030 (DAA-GRS-2019-0004-0002).

8. Time and Attendance Input Records. (GRS 2, item 8)

EPI Records in either paper or machine-readable form used to input time and attendance data into a payroll system, maintained either by the agency or payroll processor.

Destroy after GAO audit or when 6 years old, whichever is sooner.

Superseded by DOE 2.4, items 020, 025 or 030 (DAA-GRS-2019-0004-0002).

9. Leave Record. (GRS 2, item 9)

- a. Record of employee leave, such as SF 1150, prepared upon transfer or separation.

File on right side of the Official Personnel Folder (OPF).

See ADM 1, item 1.

Superseded by GRS 2.5, item 040 (filing instructions).

- b. Creating agency copy, when maintained.

Destroy when 3 years old.

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. (GRS 2, item 13)

- a. Employee withholding allowance certificate such as Internal Revenue Service (IRS) Form W-4 and state equivalents.

Destroy 4 years after superseded or obsolete or upon separation of employee.

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.

Destroy when 4 years old.

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, if maintained.

Destroy when 4 years old.

Superseded by GRS 2.4, item 050 (DAA-GRS-2016-0015-0005).

14. Savings Bond Purchase Files. (GRS 2, item 14)

- a. Authorization for Purchase and Request for Change – U.S. Savings Bonds, SB 2152, or equivalent.

Destroy when superseded or after separation of employee.

Rescinded per GRS Transmittal 28.

- b. Bond registration files: issuing agent's copies of bond registration stubs.

Destroy 4 months after date of issuance of bond.

Rescinded per GRS Transmittal 28.

- c. Bond receipt and transmittal files: receipts for and transmittals of U.S. Savings Bonds.

Destroy 4 months after date of issuance of bond.

Rescinded per GRS Transmittal 28.

15. Combined Federal Campaign and Other Allotment Authorizations.
(GRS 2, item 15)

- a. Authorization for individual allotment to the Combined Federal Campaign.

Destroy after GAO audit or when 3 years old, whichever is sooner.

Superseded by GRS 2.4, item 010 (DAA-GRS-2019-0004-0001).

- b. Other authorizations, such as union dues and savings.

Destroy after GAO audit or when 3 years old, whichever is sooner.

Superseded by GRS 2.4, item 010 (DAA-GRS-2019-0004-0001).

16. Thrift Savings Plan Election Form. (GRS 2, item 16)

Form TSP-1 authorizing deduction of employee contribution to the Thrift Savings Plan.

Destroy when superseded or after separation of employee.

Superseded by GRS 2.4, item 010 (DAA-GRS-2019-0004-0001).

17. Direct Deposit Sign-up Form (SF 1199A). (GRS 2, item 17)

Destroy when superseded or after separation.

Superseded by GRS 2.4, item 010 (DAA-GRS-2019-0004-0001).

18. Levy and Garnishment Files. (N1-434-98-5(18))

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 employee debts.

Destroy 7 years after garnishment is terminated.

Superseded by GRS 2.4, item 010 (DAA-GRS-2019-0004-0001).

Items 19 through 21. Reserved.

Payroll Administration

22. Payroll System Reports. (GRS 2, item 22)

- a. Error reports, ticklers, system operation reports.

Destroy when related actions are completed or when no longer needed, not to exceed 2 years.

Superseded by GRS 2.4, item 060 (DAA-GRS-2016-0015-0006).

- b. Reports and data used for Department workload and or personnel management purpose.

Destroy when 2 years old.

Superseded by GRS 2.4, item 060 (DAA-GRS-2016-0015-0006).

- c. Reports providing fiscal information on Department payroll.

Destroy after GAO audit or when 3 years old, whichever is sooner.

Superseded by GRS 2.4, item 061 (DAA-GRS-2023-0004-0001).

23. Payroll Change Files. (GRS 2, item 23)

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.

Destroy after GAO audit or when 3 years old, whichever is sooner.

Superseded by GRS 2.4, item 010 (DAA-GRS-2019-0004-0001).

- b. All other copies.

Destroy 1 month after end of related pay period.

Rescinded per GRS Transmittal 28.

24. Payroll Correspondence. (GRS 2, item 24)

Correspondence between agency and payroll processor regarding general, routine administrative issues that do not relate to individual payments.

Destroy when 2 years old.

Superseded by GRS 2.4, item 060 (DAA-GRS-2016-0015-0006).

Items 25 through 27. Reserved.

Retirement

28. Retirement Files. (N1-434-98-5(28))

Reports, registers, or other control documents, and other records relating to retirement, such as SF 2807 or equivalent.

For Civil Service Retirement System/Federal Employees Retirement System related records, cut off upon receipt of official Office of Personnel Management acceptance of annual summary.

Destroy 75 years after cutoff. Retirement of non-current records to inactive storage is authorized.

Superseded by GRS 2.5, item 010 (in part) (DAA-GRS-2014-0004-0001) OR GRS 2.5, item 011 (in part) (DAA-GRS-2014-0004-0002).