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# Employer Recordkeeping Requirements

Federal laws, such as the Federal Insurance Contribution Act, the Fair Labor Standards Act and the Equal Pay Act and the Civil Rights Act, prescribe the type of employment records employers must create and maintain.

Florida law also imposes several recordkeeping requirements on employers that operate within the state. Employers must observe these recordkeeping requirements in addition to or in conjunction with their federal obligations.

The summary below provides an overview of general state recordkeeping requirements for employers. Additional state and federal recordkeeping requirements may exist for your specific industry. Consult with state governmental agencies for more information about recordkeeping requirements that may affect your business.

## RECORDKEEPING REQUIREMENTS

Employment Law Area	Recordkeeping Regulation
General Recordkeeping Information	Employers must document and maintain personnel records, including employee disciplinary actions and reasons for termination. Personnel records must be transferred to an individual's subsequent employer upon request.  An employer that transfers a personnel record is presumed to act in good faith and is not liable for the information contained in the record, unless it can be shown that the employer maliciously falsified the record.
Child Labor Laws	Employers that employ children must maintain proof of each child's age. To satisfy this requirement, employers can make a copy of the employee's birth certificate, driver's license, age certificate (issued by school district where the child attends school), passport or visa. Employers must keep these records for as long as the minor is employed.
Employee Leave Law	Employers are required to track and document employee leave, whether paid or unpaid, including military deployment, sick leave, jury duty and any other witness or court proceeding leave.
Unemployment Compensation – Work Records	Employers must maintain true and accurate business records for at least five years. These records must be open to inspection and made available for duplication by the <a href="#">Florida Department of Economic Opportunity</a> (DEO).  Individuals who knowingly provide incorrect statements, make false representations or fail to disclose a material fact to obtain, increase, decrease or prevent others from collecting unemployment benefits commit a third-degree felony. A third-degree felony is punishable by <b>up to five years of imprisonment</b> (10 years for habitual or violent offenders), <b>a fine of up to \$5,000 or both</b> . Each incorrect statement, false representation or failure to disclose is considered a separate offense.

This guide is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. It is provided for general informational purposes only. It broadly summarizes state statutes and regulations generally applicable to private employers, but does not include references to other legal resources unless specifically noted. Readers should contact legal counsel for legal advice.

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Unemployment Compensation – Personnel Records	<p>The DEO requires employers to maintain the following employee records:</p> <ul style="list-style-type: none"> <li>• Name and Social Security number;</li> <li>• Place of employment within the state (county);</li> <li>• Beginning and ending dates for the pay periods when the employee actually worked;</li> <li>• Compensation statements (pay periods, pay dates, wage rate and either number of hours worked or pieces completed);</li> <li>• Date of hire, re-hire and return to work;</li> <li>• Special payments of any kind (bonus, gift, prize) and a reasonable description and cash value of remuneration other than wages; and</li> <li>• The address of each location where payroll records are maintained.</li> </ul>
Unemployment Compensation – Personnel Transfer	<p>Employers transferring personnel to successors (by merger, consolidation, sale, descent or any other manner) must also transfer all records and contribution obligations to the successors.</p>
Workers’ Compensation – Medical Records	<p>Employers must keep a record of employee injuries. The record must identify all disabilities or deaths resulting from work-related injuries and must be open to inspection.</p> <p>Employers must keep a record describing every worker injury and whether the injury caused disability or death. The <a href="#">Florida Division of Workers’ Compensation</a> (FDWC) is authorized to inspect these records.</p>
Workers’ Compensation – Employment Records	<p>Florida workers’ compensation law requires employers to keep employment records for each individual the employer pays or owes remuneration to (including employment appointments, contract-for-hire employees and apprentices. Employment records must contain each individual’s:</p> <ul style="list-style-type: none"> <li>• Name;</li> <li>• Social Security Number, Federal Employer Identification Number or IRS Tax Identification Number for the person;</li> <li>• Each day, month, and year or pay period when the employer engaged the person in employment</li> <li>• Amount of remuneration paid or owed by the employer for work or service performed by the person.</li> <li>• The day, month, and year of work or service and the number of hours worked by the person during each pay period (if paid on an hourly basis);</li> <li>• An explanation of how compensation is calculated for this individual (if other than hourly rate);</li> <li>• All checks or other records provided to the person for salary, wage or earned income;</li> <li>• All Form 1099 Miscellaneous Income and Form W-2 Wage and Tax Statements issued to the person.</li> <li>• All written contracts or agreements between the employer and the person that describe the terms of employment; and</li> <li>• All employment and unemployment reports filed pursuant to Florida law.</li> </ul>

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Workers' Compensation – Employer Records	<p>Florida's workers' compensation laws require employers to maintain the following employer records:</p> <ul style="list-style-type: none"> <li>• The IRS form that assigns a Federal Employer Identification Number to the employer;</li> <li>• Records that identify the employer's business name (including fictitious name registrations);</li> <li>• Records that identify the business form (corporation, limited liability company or partnership);</li> <li>• Copies of the employer's articles of incorporation or organization, occupational licenses, trade licenses or certifications and competency cards;</li> <li>• Tax records filed with the Internal Revenue Service (with supporting records and schedules);</li> <li>• Account records, including monthly, quarterly and annual statements for all open or closed business accounts established by the employer or on its behalf with any credit card company or any financial institution;</li> <li>• Disbursement record, such as a journal of its check and cash disbursements as well as a copy of each cashier's check, bank check and money order, indicating chronologically the disbursement date, to whom the money was paid, the payment amount, and the purpose;</li> <li>• Subcontractor invoices received from a subcontractor for work or service performed by the subcontractor for the employer;</li> <li>• Workers' compensation insurance policies and certificates of election to be exempt (as applicable);</li> <li>• All complete written contracts executed between the employer and a general contractor, subcontractor, independent contractor or employee leasing company (must specify the terms of reimbursement and performance of any work or service while engaged in any employment under any appointment or contract for hire or apprenticeship; and</li> <li>• Any records that establish the statutory elements of independent contractor classification for each worker who claims to be or who the employer claims to be an independent contractor and not an employee under the workers' compensation law.</li> </ul>
Workers' Compensation – Record Storage	<p>Workers' compensation records must be kept for <b>two years</b>. The storage period begins on the calendar year that follows the date the records pertain to. The records must be kept in their original form (paper, film, machine readable electronic material or any other media). However, legible copies of original records will be considered acceptable substitutes.</p> <p>Finally, employers must maintain these records within the state at the employer's corporate registered offices, principal place of business or job site. Employers must be able to produce these records for inspection as requested by the <a href="#">Florida Division of Workers' Compensation</a> (FDWC).</p>
Farm Labor Contractors	<p>Farm labor contractors must maintain accurate daily field records of each employee that is actually paid. The records must contain the hours each individual worked, the number of units harvested (if paid by unit) and the employee's wage rate.</p>