

RESOLUTION #2023- 57

**PAYROLL
Disposal/Destruction of Payroll Records**

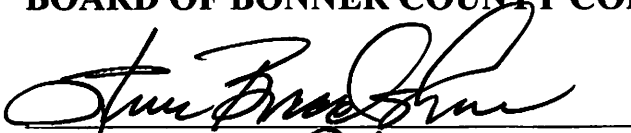
WHEREAS, the Payroll Records Retention Schedule of the Records Management Guide, Appendix 9, provides for the allowance of destruction of payroll records after specific time frames have been met or exceeded, and

WHEREAS, all materials referred to in the Memorandum have exceeded their required dates of retention and are greater than 5 years old;

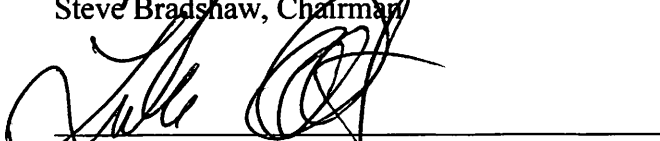
NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Bonner County authorize the Clerk to dispose of the materials referenced in the Memorandum.

Adopted as a Resolution of the Board of Commissioners of Bonner County upon a majority vote on the 25th day of July 2023.

BOARD OF BONNER COUNTY COMMISSIONERS




Steve Bradshaw, Chairman



Luke Omodt, Commissioner



Asia Williams, Commissioner

ATTEST: Michael Rosedale
By 

Deputy Clerk



Bonner County Clerk

Michael W. Rosedale

CLERK/AUDITOR

July 21, 2023

MEMORANDUM

In support of destruction of Payroll records

To: BOCC

RE: Disposal of Payroll Records

Description: Disposal of Payroll records in storage longer than the Idaho State Mandated Records Retention period per Payroll Records Retention Schedule of the Records Management Guide, Appendix 9.

Discussion: The Records Management Guide provides that certain payroll records must be retained until (AC) after closed plus (3) years, as follows:

- Administrative Payroll Records
- Deductions and Earnings Records
- Final Time Summary Report
- Full-Time Employee Report
- Garnishments
- Income Tax Exemptions and Withholding Certificates
- Insurance Deduction Files
- Leave Adjustment Reports
- Leave Summary Reports
- Notices of Payroll Action
- Payroll Register
- Retirement Files
- Retroactive Pay Requests
- Taxable Wage Earnings Reports
- Time and Attendance Reports

Having maintained the payroll records for longer than required by the above records retention schedule; i.e., more than 5 years, the Auditor's office would like to dispose of payroll records by recycling as much of the paper as possible and disposing of the records that we are not able to recycle.

Distribution: _____ Original to BOCC Office
_____ Copy to Clerk/Auditor

A suggested motion would be: Mr. Chairman, based on the information before us, I move to approve Resolution 2023-57 allowing the Auditing Office to dispose of the payroll records listed on "Exhibit A".

 07.25.2023

Exhibit "A"

July 25, 2023

Terminated Employees' file records

Garnishments on terminated employees

Child Support Orders on terminated employees

Federal Tax Form 941 and backup

PERSI Choice/Loan paperwork for terminated employees

W2 copies

Worker's Compensation Reports

State and Federal Tax Reports

Elective Insurance Policies

Wage Reports

Time and Attendance Reports

Payroll Registers

Bank Statements

Labor Reports

Misc. Enrollment Forms