

Retention and Classification Report

Agency: Department of Workforce Services. Unemployment Contributions Section

140 East 300 South
Salt Lake City, UT 84111
801-536-7680

Records Officer: Debbi Class

83978 Unemployment Insurance (UI) contribution employer records

Retention Schedule(s) for the record series listed above have been examined and approved for submission to the State Records Management Committee.

Rebecca Anderson

Chief Administrative Officer (print)

Rebecca Anderson

Rebecca Anderson (Apr 29, 2020)

Signature

Director of Information Security & Facilities

Title

04/29/2020

Date

Utah State Archives

AGENCY: Department of Workforce Services (Utah). Unemployment Contributions Section

SERIES: 83978

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TITLE: Unemployment Insurance (UI) contribution employer records

DATES: 1980-

ARRANGEMENT: Numerical by employer identification number.

DESCRIPTION:

These records contain information pertaining to an employer registered with Workforce Services for employer tax and unemployment compensation purposes. It contains copies of initial application forms, contribution rates, wage data information, correspondence, audit reports, etc. It may also contain collection history data, payment schedules, and/or copies of notices to file property liens, satisfactions of judgements, and similar records.

RETENTION:

Retain for a minimum of 3 year(s) after final action

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

~~Retention and disposition for this series were specifically approved by the State Records Committee.~~

APPROVED: 10/2001

FORMAT MANAGEMENT:

Microfilm master: For records prior to and including 2018. Retain in Office until employer is no longer in business and then destroy.

Computer data files: Retain in Office for a minimum of 3 years after submission of final expenditure report and then delete.

Paper: Retain in Office for 2 weeks or until scanned and then destroy.

APPRAISAL:

These records have administrative, fiscal, and/or legal value(s).

RETENTION JUSTIFICATION:

Utah State Archives

AGENCY: Department of Workforce Services (Utah). Unemployment Contributions Section

SERIES: 83978

TITLE: Unemployment Insurance (UI) contribution employer records

(continued)

Retention is based on 2 CFR § 200.333 - Retention requirements for records. Accessed at <https://www.ecfr.gov/cgi-bin/text-idx?SID=09723c64efad45449b7a13672f1fa316&mc=true&node=se2.1.200.1333&rgn=div8> on 9 March 2020: § 200.333 Retention requirements for records. Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or

PRIMARY DESIGNATION:

Exempt Utah Code 35A-4-312 (2016)

Retention is based on 2 CFR § 200.333 - Retention requirements for records. Accessed at https://www.ecfr.gov/cgi-bin/text-idx?SID=09723c64efad45449b7a13672f1fa316&mc=true&node=se2.1.200_1333&rqn=div8 on 9 March 2020:

§ 200.333 Retention requirements for records.

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

- (a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- (b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- (c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
- (d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.
- (e) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- (f) Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).
 - (1) If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
 - (2) If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

-Renee Wilson

Federal Register vol. 78 no. 248, issued 26 December 2013, adds context to the implemented code. Accessed at <https://www.govinfo.gov/content/pkg/FR-2013-12-26/pdf/2013-30465.pdf> on 13 February 2020:

200.333 Retention Requirements for Records

The final guidance maintains and clarifies the existing requirement that records be retained for three years from the date of submission of the final expenditure report. The COFAR considered alternative scenarios proposed by commenters, and recommended that the proposed language be retained. The COFAR noted that this length can be extended if required by statute or with an exception from OMB, but that in most cases it is sufficient.

-Renee Wilson

Appointed records officer (ARO) Debbi Class sent the content of the previous two retention justification notes (federal code and federal register) along with this statement: "The 3 years would pertain to the administrative funds that they grant us to collect unemployment tax. Therefore the employer records would be considered supporting documentation for the Department. / I think we're good with a 3 year retention."

-Email to Renee Wilson on 13 February 2020