
Using Records Retention Schedules: Which Retention Schedules Apply to Payroll Records?

Purpose: Provide guidance to state and local government agencies on where to find retention requirements for payroll records.

General Retention Requirements

- Most payroll records for state and local government agencies are covered in either the:
 - **Local Government Common Records Retention Schedule (CORE)**, Financial Management – Payroll and Human Resource Management – Employee Benefits sections for local agencies; *or*
 - **State Government General Records Retention Schedule (SGRRS)**, Human Resource Management – Benefits and Human Resource Management – Payroll sections for state agencies.

Exceptions and Additional Retention Requirements

- In addition to the general requirements in the schedules above, some specific exceptions and additional requirements can be found in:
 - **Law Enforcement Records Retention Schedule;**
 - **School Districts and Educational Service Districts Records Retention Schedule.**
- Some state agencies may also have exceptions and/or additional requirements in their agency-specific schedule.

**Additional advice regarding the management of public records is available from
Washington State Archives:**

**www.sos.wa.gov/archives
recordsmanagement@sos.wa.gov**