



Current Report

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Division of Agricultural Sciences and Natural Resources • Oklahoma State University

Employee Records

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Note: This publication is intended to provide general information about legal issues. It should not be cited or relied upon as legal authority. State laws vary and no attempt is made to discuss laws of states other than Oklahoma. For advice about how these issues might apply to your individual situation, consult an attorney.

What records do I need to keep on my employees?

Federal regulations require that employers keep records on their employees if certain conditions are met. This report illustrates the records that agricultural employers need to keep. Also remember that if you need to withhold wages from employees for income taxes, you will need an employer identification number (EIN). If you don't have one, you can apply for one using Form SS-4 (Application for Employer Identification Number) which is available at a Social Security Administration office or by calling 1-800-TAX-FORM (1-800-829-3676).

If you used more than 500 man-days of agricultural labor per quarter¹ last year, you will need to keep the following records for the next year for all of your employees:

- Name in full, as it appears on the employee's Social Security card, along with any employee identification number you may use in payroll records
- Home address, including ZIP code
- Date of birth (if under age 19)
- Gender and the occupation in which the employee is engaged
- Time of day and day of week on which the employee's workweek begins
- Regularly hourly rate of pay for any workweek in which overtime compensation is due
- Indicate the basis of pay (per hour, per day, per week, per piece, etc.)

- Indicate the amount of pay that is to be excluded from the "regular rate"
- Hours worked each workday and hours worked each workweek
- Total daily or weekly straight-time (time when premium wages are not applied) earnings
- Total premium pay for overtime hours
- Total additions to or deductions from wages, along with the dates, amounts, and nature of the items that caused them (housing, meals, etc)
- Total wages paid each pay period
- Date of payment and the pay period covered by payment

If you *expect* that you will use more than the "500 man-days per quarter" agricultural labor standard¹ this year, you should keep these records:

- Name in full, as it appears on the employee's Social Security card, along with any employee identification number you may use in payroll records
- Home address, including ZIP code
- Gender and the occupation in which the employee is engaged
- Notes or symbols identifying the following types of employees:
 - members of your immediate family
 - hand-harvest laborers
 - employees principally engaged in the range production of livestock
- If the employee is not a member of your immediate family, the number of man-days¹ worked by an employee each month or each week

You need to preserve payroll records for two years; time sheets, wage tables, and records of additions or deductions to wages need to be preserved for three years.

If you employ children under the age of eighteen for work on days when school is in session or if they work in jobs that have been declared hazardous by the Secretary of Labor, you must keep the following records regarding the children:

- Name in full
- Place where the child lives while employed (if his/her permanent address is elsewhere, give both addresses)
- Date of birth

These records must be kept regardless of how much agricultural labor you use, unless you are the parent or guardian of the child. For additional information regarding the records you need to keep for children and for a list of jobs in agriculture considered hazardous to children, see CR-943, Employing Children.

Legal references:

29 CFR 16.33(f)

29 CFR 516.2, 516.33(a)

¹ The “500 man-days per quarter” agricultural labor standard

A “man-day” of agricultural labor is a day on which one employee worked for an hour or more on agricultural tasks.

For example, if an employee works for an hour or more on agricultural tasks on three different days, he/she has performed three man-days of labor. Two employees working on those days would have performed six man-days of labor. A calendar quarter is one of the three month segments that are divided as January 1st through March 31st, April 1st through June 30th, July 1st through September 30th, and October 1st through December 31st. Thus, a farming operation that used more than 500 man-days of agricultural labor during any calendar quarter of the last calendar year must abide by the appropriate regulations. For the purposes of determining if you are required to keep certain employee records, labor performed by members of your immediate family is not included.

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