

**481—234.4(91D) Records to be preserved three years.** Each employer shall preserve payroll records for at least three years from the last date of entry, all payroll or other records containing the employee information and data required under any of the applicable rules.

SOURCE: 29 CFR 516.6.

[ARC 8748C, IAB 1/8/25, effective 2/12/25; Editorial change: IAC Supplement 7/9/25]