

**481—234.5(91D) Records to be preserved two years.**

**234.5(1)** *Supplementary basic records.* Each employer required to maintain records under this chapter shall preserve for a period of at least two years basic employment and earnings records. From the date of last entry, all basic time and earning cards or sheets on which are entered the daily starting and stopping time of individual employees, or of separate work forces, or the amounts of work accomplished by individual employees on a daily, weekly, or pay-period basis (for example, units produced) when those amounts determine, in whole or in part, the pay-period earnings or wages of those employees.

**234.5(2)** *Records.* Records of additions to or deductions from wages paid include those records relating to individual employees referred to in paragraph 234.1(1)“e.”

SOURCE:29 CFR 516.6.

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