IAC Ch 216, p.1

875—216.6(91D) Records to be preserved two years.

216.6(1) Supplementary basic records. Each employer required to maintain records under this chapter shall preserve for a period of at least two years:

- a. 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.
- b. Wage rate tables. From their last effective date, all tables or schedules of the employer which provide the piece rates or other rates used in computing straight-time earnings, wages, or salary, or overtime pay computation.
- **216.6(2)** Order, shipping, and billing records. From the last date of entry, the originals or true copies of all customer orders or invoices received, incoming or outgoing shipping or delivery records, as well as all bills of lading and all billings to customers (not including individual sales slips, cash register tapes or the like) which the employer retains or makes in the usual course of business operations.

216.6(3) Records of additions to or deductions from wages paid:

- a. Those records relating to individual employees referred to in 216.2(1) "j"; and
- b. All records used by the employer in determining the original cost, operating and maintenance cost, and depreciation and interest charges, if such costs and charges are involved in the additions to or deductions from wages paid.

SOURCE: 29 CFR 516.6.