**Section 240.400 Record Keeping**

a) Every contractor, including subcontractors, shall maintain records for all individuals performing services for that contractor or subcontractor, regardless of how those individuals are classified. These records shall be maintained for a period of 3 years unless the records relate to an ongoing investigation or enforcement action under the Act, in which case the records must be maintained until their destruction is authorized by the Department or by court order.

b) Records to be maintained by the contractor shall include all documents related to, or tending to establish the nature of, the relationship between the contractor and individuals performing services. Records that must be maintained for each individual performing services for the contractor include, but are not limited to:

1) name, address, phone number, Social Security number, Individual Tax Identification Number and Federal Employer Identification Number;

2) the type of work performed and the total number of days and hours worked;

3) the method, frequency and basis on which wages were paid or payments were made;

4) all invoices, billing statements or other payment records, including the dates of payments, and any miscellaneous income paid or deductions made;

5) copies of all contracts, agreements, applications and policy or employment manuals; and

6) any federal and State tax documents.

(Source: Amended at 38 Ill. Reg. 18500, effective August 21, 2014)