**Section 2760.115 Records With Respect to Employment**

a) Each employing unit shall preserve existing records with respect to employment, and shall establish, maintain and preserve those records, indicating the data set forth in subsection (c).

b) Theserecords shall be preserved for five years after they have been made. However, *if a determination and assessment of contributions, interest and penalties is made, or an action for the collection of contributions, interest or penalties is brought, records pertaining to the period or periods covered by such determination and assessment or action shall be preserved until the determination and assessment or action has become final, or has been cancelled or withdrawn.* [820 ILCS 405/1801]

c) The records set forth in subsection (a) shall show:

1) For each pay period:

A) The beginning and ending dates for that period;

B) The total amount of wages for employment paid in the pay period.

2) For each worker:

A) His or her name and Social Security account number, and address;

B) The dates on which he or she performed any service in employment;

C) The place of his or her employment.

i) For the purpose of this record, the place of employment of a worker shall be recorded as the city or county in which he or she performs work unless a worker performs his or her work in more than one city or county;

ii) In such event, the place of employment shall be recorded as the city or county in Illinois in which the worker has his or her base of operations; or, if he or she has no base of operations in Illinois, as the city or county in Illinois from which his or her services are directed or controlled; or if the place from which his or her services are directed or controlled is also outside Illinois, as the city or county within Illinois in which he or she has his or her residence.

D) His or her wages for each pay period, and the date those wages were paid, showing separately:

i) Money wages;

ii) Reasonable cash value of remuneration paid by the employing unit in any medium other than cash as determined in accordance with the provisions of 56 Ill. Adm. Code 2730.100;

iii) Amount of gratuities (tips) received in the course of employment from persons other than the employing unit as determined in accordance with the provisions of 56 Ill. Adm. Code 2730.105;

iv) Special payments for employment. Records under this subsection (c)(2)(D)(iv) include the amount of any special payments, such as bonuses, gifts, etc., paid during the pay period but that relate to employment in a prior period. Payments are regarded as special payments if: the amount thereof was not determinable; or, the person or persons to whom paid was not ascertainable at the end of the pay period or periods during which the services were performed. The date must be shown separately as to: money payments; other remunerations; the nature of the payments; and, if the special payments were made for services performed during some period, the period during which the services were performed.

E) His or her wage rate and scheduled or customary working hours according to the following classifications:

i) Salaried workers, including the salary rate and the pay period covered by the rate;

ii) Fixed daily wage workers, including the daily rate of pay, the actual number of days worked, and the full number of scheduled or customary working days per week in the employment in which he or she is engaged;

iii) Fixed hourly workers, including his or her hourly rate, the actual number of hours worked, and the full number of scheduled or customary working hours, if any, per week in the employment in which he or she is engaged;

iv) Piece rate workers, including the actual number of hours worked during each week, and the full number of scheduled or customary working hours, if any, per week in the employment in which he or she is engaged.

F) The date on which he or she was hired, rehired, or went to work after temporary layoff, and the date he or she was separated from employment.

d) For purposes of compliance with the record retention requirements of Section 1800 of the Act, magnetic tape shall be considered another process, in addition to hard copy or other electronic record maintenance systems, for accurately producing an original record on a durable medium. However, regardless of the medium an employing unit uses to store its payroll records, that employing unit must be capable of producing a copy of its records in a format that can be read by the human eye.

(Source: Amended at 43 Ill. Reg. 6470, effective May 14, 2019)