

## CHAPTER 27-02-02 RECORDS

### Section

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#### **27-02-02-01. General record requirements.**

Each employing unit having employment performed for it shall maintain records as hereinafter indicated and shall preserve such records (including those required under previous rules relating to records) reasonably protected against damage or loss for a period of not less than five years after the calendar year in which the remuneration to which they relate was paid, or if not paid, was due. Each employing unit having an office or place of business in this state shall maintain records, as hereinafter described, within this state.

1. For each worker, unless the agency has ruled that the worker's services do not constitute employment:
  - a. Name.
  - b. Social security account number.
  - c. State or states in which the employee's services are performed; and if any of such services are performed outside this state, and are not incidental to the service within the state, the employee's base of operations with respect to such services (or if there is no base of operation, then the place from which such services are directed or controlled) and the employee's residence (by state). Where the services are performed in Canada or the base of operations with respect to such services or the residence of the worker is in Canada, it shall be recorded as if Canada were a state.
  - d. Date on which the employee was hired, rehired, or returned to work after temporary layoff and date separated from work and reason therefor.
  - e. Remuneration paid for service occurring on or after January 1, 1941, and dates of payment, showing separately:
    - (1) Cash remuneration, including special payments (such as bonuses, gifts, etc.).
    - (2) Reasonable cash value of remuneration in any medium other than cash (determined in accordance with rules prescribed by the bureau) including special payments (such as bonuses, gifts, etc.).
    - (3) Estimated or actual amount of gratuities received from persons other than his employing unit (determined in accordance with rules prescribed by the bureau).
  - f. Amounts paid the employee as allowances or reimbursement for traveling or other business expenses, date of payment, and the amounts of such expenditures actually incurred and accounted for by the employee.
  - g. With respect to pay periods in which the employee performs services in both employment and nonsubject work.
    - (1) Hours spent in employment.
    - (2) Hours spent in nonsubject work.
2. General requirements:

- a. Beginning and ending dates of each pay period.
- b. Total amount of remuneration paid in any quarter for employment occurring on or after January 1, 1941.
- c. Total amount of wages paid in any quarter with respect to employment occurring on and after January 1, 1941.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-02

**27-02-02-02. Form of records.**

Records shall be maintained by employing units in such form as to make it possible to determine from an inspection thereof with respect to any worker:

1. Earnings by pay period weeks, if paid on a weekly basis, or, if not so paid, then by calendar weeks or by such other seven consecutive day period as the bureau may prescribe as to any individual or group of individuals.
2. Weeks of less than full-time work.
3. Time lost due to reasons other than lack of work.
4. Calendar days worked.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-02