



Employer Recordkeeping Requirements

Federal laws, such as the Federal Insurance Contribution Act and the Fair Labor Standards Act (FLSA) impose recordkeeping duties on employers. Recordkeeping duties include creating, updating and preserving information. Missouri law also imposes several recordkeeping requirements on employers that operate, in addition to or in conjunction with, federal requirements. The summary below provides an overview of state recordkeeping requirements that apply to employers in general.

Additional state and federal recordkeeping requirements may exist for your specific industry. Consult with your Touchstone Consulting Group representative for more information about recordkeeping requirements that affect your business.

Employment Law Area	Recordkeeping Requirement
<p>Child Labor</p>	<p>Missouri’s child labor laws require employers to keep on file every work certificate they receive for any underage employees. In addition to the certificate, employer records must also indicate each underage employee’s:</p> <ul style="list-style-type: none"> • Name; • Address; • Age; and • Number of hours worked each day. <p>Employers must keep these work certificates at the premises where underage employees work for at least two years or until the underage individual is no longer employed. Upon separation of employment, employers must return work certificates to the officer who issued it.</p>
<p>Fair Employment</p>	<p>The Missouri Commission on Human Rights (MCHR) requires every employer, labor organization, employment agency, or other business or establishment to keep any training or apprenticeship forms and records regarding employee hiring, promotion, demotion, transfer, layoff, termination, rates of pay, or other terms and conditions of compensation.</p> <p>These records must be preserved for at least one year. The storage period begins on the date when the records are created or the date when the personnel action involved takes place, whichever is later.</p> <p>However, employers may be required to retain these records for longer than one year if a discrimination complaint is filed. In these cases, employers must keep the records until there is a final disposition of the complaint.</p> <p>State law allows the MCHR to presume discrimination for any employer that fails to make, keep or preserve records as discussed above. The presumption is rebuttable.</p>

This guide is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. It is provided for general informational purposes only. It broadly summarizes state statutes and regulations generally applicable to private employers, but does not include references to other legal resources unless specifically noted. Readers should contact legal counsel for legal advice.

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<p>Unemployment Compensation</p>	<p>Under Missouri’s unemployment compensation laws, employer must keep true and accurate payroll records.</p> <p>Employers must keep these records for at least three complete calendar years. These records must remain open for inspection and may be copied by authorized personnel from the Missouri Department of Labor and Industrial Relations (MDLIR).</p> <p>Payroll records must show each worker’s:</p> <ul style="list-style-type: none"> • Name and Social Security number; • Hire date, along with any applicable dates of rehire, return to work after temporary layoff and date when the worker’s name was removed from the payroll; • Day or week when the employee performed services; • Place of work; • Pay period beginning and end dates; • Wages received and the cash value of all remuneration paid in any medium other than cash; • Gratuities and tips; and • Bonuses, gifts, prizes and similar items. <p>For these records, employers must annotate payroll records to indicate the hours in each pay period that are not considered “employment” covered by Missouri’s unemployment compensation laws. The annotation should include a description of these services.</p>
<p>Wage and Hour Laws</p>	<p>Wage and hour laws in Missouri require employers to create and maintain employee records. These records must indicate each employee’s:</p> <ul style="list-style-type: none"> • Name; • Address; • Occupation; • Rate of pay; • Total wages paid each pay period; • Number of hours worked each day, workweek and pay period; and • A list and description of any goods or services provided by the employer to the employee as compensation. <p>Employers must keep these records for at least three years, within the state, at the premises where employees work. However, employers may keep these records at an out-of-state location if the employer can make the records available for inspection, upon demand to the MDLIR.</p> <p>Employers that violate these recordkeeping requirements may be charged with a class C misdemeanor. Employers violate recordkeeping requirements if they:</p> <ul style="list-style-type: none"> • Fail to make, keep and preserve records; • Falsify any record; • Refuse to make records accessible for inspection by authorized personnel; or • Hinder the MDLIR in the performance of its duties. <p>Each day of noncompliance will be considered a separate offense.</p>

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<p>Prevailing Wage</p>	<p>Missouri law requires contractors and subcontractors to keep full and accurate records of their workers. These records must clearly indicate each worker's:</p> <ul style="list-style-type: none"> • Name; • Occupation or craft; • Number of hours worked; and • Amount of actual wages received. <p>These records must be preserved for at least one year. The storage period begins on the date when the public work in connection with the records is completed. Preserving these records includes preventing their destruction or removal from the state.</p>
<p>Workers' Compensation – Death Benefit Recipients</p>	<p>Under Missouri's workers' compensation laws, employers must keep a record of the correct names and addresses of all the dependents of any employee who has died because of a work-related incident or exposure.</p>