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Employer Recordkeeping Requirements

Federal laws, such as the Federal Insurance Contribution Act, the Fair Labor Standards Act (FLSA) and the Equal Pay Act, impose recordkeeping duties on employers. Recordkeeping duties include creating, updating and preserving information.

Indiana 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 specific industries. Consult with your Touchstone Consulting Group representative for more information about recordkeeping requirements that affect your business.

Employment Law Area	Recordkeeping Requirement
Child Labor	Indiana requires employers to maintain a record of the days and hours worked by every employee who is under 18 years of age. The Indiana Department of Labor (IDOL) may use these records to enforce compliance with Indiana’s child labor laws.
Fair Employment	Under Indiana’s civil rights law, employers must keep true and accurate records of the ages of their employees, as reported by each employee. These records must be open to inspection at any reasonable time. The Indiana Civil Rights Commission may inspect these records to prevent and correct age-based discrimination in the state.
Unemployment Compensation	Indiana’s unemployment compensation law requires employers to keep true and accurate records that include each employee’s: <ul style="list-style-type: none"> • Social Security number; • Full name; • Gross wages; • Excess wages; and • Taxable wages. These records must be open to inspection and may be copied by authorized Department of Workforce Development personnel. Employers that knowingly make a false statement, false representation or fail to disclose a material fact are subject to class C misdemeanor charges. These charges apply only if the offense was made with the intention to avoid or reduce obligations under the state’s unemployment compensation laws. Class C misdemeanors are punishable by a fine of \$500, imprisonment for up to 60 days or both.

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>Wage and Hour Laws</p>	<p>Employers in Indiana must keep a true and accurate record of each employee that works for them. These records must include each employee's:</p> <ul style="list-style-type: none"> • Name; • Address; • Occupation; • The number of daily and weekly hours worked; and • The amount of wages received each pay period. <p>An exemption for the number of hours worked and the amount of wages paid exists for bona fide executive, agricultural, domestic, administrative and professional employees. The exemption also applies to outside sales personnel.</p> <p>Wage and hour laws also prohibit employers from making false entries in these records.</p> <p>Employers that fail to comply with these recordkeeping requirements may be charged with a class C infraction.</p>
<p>Employee Exposure and Medical Records</p>	<p>Employers in Indiana must keep a record of employee exposure to toxic materials or harmful physical agents.</p> <p>In addition, employers must also create and maintain employee medical records that contain information regarding the health status of any employee who is exposed (or is potentially exposed) to toxic materials or harmful physical agents. Employee medical records include both individual medical records and general research or statistical studies based on information collected from medical records.</p> <p>Medical records may include, but are not limited to:</p> <ul style="list-style-type: none"> • The results of medical examinations and tests; • Any opinions or recommendations of a physician or other health professional concerning the health of an employee or employees; and • Any employee medical complaints relating to workplace exposure. <p>Employee exposure and medical records must be preserved, though the statutes do not indicate for how long. In addition, these records must be available for inspection by the IDOL, Indiana's Occupational Safety and Health Administration or any of their designees.</p>
<p>Workers' Compensation</p>	<p>Under Indiana's workers' compensation laws, employers must keep a record of all employee injuries and disabilities that result from a work-related incident or exposure. These records must contain:</p> <ul style="list-style-type: none"> • The employer's location and the nature of the employer's business; • The employee's name, age, sex, wages and occupation; • The approximate dates of the incident or exposure; and • The nature and cause of the injury or occupational disease. <p>Employers that fail to comply with this requirement face possible class A and class C misdemeanor charges.</p>