

Kansas Administrative Regulations

Department of Labor—Division of Employment

Article 2.—Unemployment Insurance; Contributing, Reimbursing and Rated Governmental Employment

50-2-2. Records to be maintained by employing unit.

(a) Each employing unit shall maintain records as hereinafter indicated and shall preserve such records against damage or loss for a period of not less than five years from the due date of the contributions for the period in which the remuneration to which they relate was paid, or if not paid, was due.

(1) For each worker:

(A) Name.

(B) Social security account number.

(C) State or states in which services are performed; and if any of such services are performed outside the state and are not incidental to the services within the state, the base of operations with respect to such services (or if there is no base of operations then the place from which such services are directed or controlled) and 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 worker was hired, rehired, or returned to work after temporary layoff and date separated from work and reason therefor.

(E) Remuneration paid for services and dates of payment showing separately: (i) Cash remuneration, including special payments (such as bonuses, gifts, back pay awards, dismissal payments, and similar payments); (ii) reasonable cash value of remuneration in any medium other than cash including special payments (such as bonuses, gifts, back pay awards, dismissal payments, and similar payments).

(F) Amounts paid as allowances or reimbursement for traveling or other business expenses, dates of payment, and the amounts of each expenditure actually incurred and accounted for.

(G) With respect to pay periods in which the worker performs services in both employment and nonsubject work: (i) Hours spent in employment; (ii) hours spent in nonsubject work including agricultural employment.

(2) General:

(A) Beginning and ending dates for each pay period.

(B) Total amount of wages paid in any quarter with respect to or for employment.

(b) 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 secretary 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 by each employee.

(Authorized by K.S.A. 1980 Supp. 44-714(f); effective Jan. 1, 1966; amended May 1, 1980.)

***** Authenticated Kansas Administrative Regulation *****