INDIANA
WORKFORCE
DEVELOPMENT
AND ITS WorkOne CENTERS

TO: Indiana's Workforce Investment System

FROM: Teresa L. Voors
Commissioner, Indiana Department of Workforce Development

THROUGH: Scott Sanders
Chief Financial Officer

DATE: January 2, 2009

SUBJECT: DWD Policy 2008-24
Payroll and Employment Records for Unemployment Insurance Purposes

Purpose
To explain the information and records employers are required to keep for unemployment insurance (UI) purposes and the confidentiality standard of these records

Rescission
None

Contents
In the interest of ensuring that all necessary information is available to Indiana Department of Workforce Development (IDWD) and that the confidentiality of such information is maintained, this IDWD policy sets forth guidelines regarding the appropriate information to be maintained and kept open for inspection by the employer and the confidentiality standard for the information once obtained by IDWD.

Required Records
Pursuant to Indiana Code § 22-4-19-6, each employing unit must keep accurate payroll and employment records containing the following information:

1. name and Social Security number of each employee;
2. cash remuneration paid to each employee per calendar quarter;
3. remuneration other than cash paid to each employee per calendar quarter;
4. date each employee last worked and date to which wages were last payable;
5. reason for termination;
6. reason for lost time in any week during which any employee earns less than the maximum weekly benefit amount established by law;
7. remuneration earned by each employee each calendar week;
8. whether each week worked by each employee is in fact a week of less than full-time work; and
9. the base of operations of each employee.

Employing units must preserve the records for a period of at least four (4) calendar years in addition to the current calendar year.

Confidentiality of Records
All UI records are confidential and exempt from disclosure under Indiana's Access to Public Records Act. However, UI records may be released under certain circumstances pursuant to IC § 22-4-19-6. In addition, UI payroll and employment records may also be released under the following circumstances.

Evidence relative to the payroll records or data of any employing unit, as reflected by the records of IDWD, may be given by IDWD's Commissioner, or any representative, agent, or employee of IDWD at any hearing before an IDWD administrative law judge, the Unemployment Insurance Review Board, or an IDWD liability administrative law judge.

The Commissioner of IDWD, or any representative, agent, or employee of IDWD is authorized to give information to any employer, the employer's attorney, or a duly authorized representative relative to the payroll records or data of such employer as reflected by the records of IDWD so long as written consent to release said record is first obtained.

Evidence and information relative to the payroll records or data of any employing unit may be given to any other employing unit to determine whether it has incurred rights or liability under IC § 22-4-10-6 or IC § 22-4-32-21.

An individual may obtain information relative to the individual's earnings reported by any of the individual's employers either in person at any IDWD or WorkOne office or submitting a written request to IDWD. However, the individual must identify himself or herself to the satisfaction of IDWD. At a minimum, photo identification and proof of Social Security number will be required as safeguards against identity theft.

Review Date
December 31, 2009

Ownership
Director of Unemployment Insurance Tax Administration
Indiana Department of Workforce Development
10 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 317.233.3150

Effective Date
January 1, 2009

Action
Indiana's workforce investment system will follow the guidance contained in this policy. Directors and managers will ensure that staff who work with this policy's subject matter are aware of the details contained in this policy and follow its guidelines.