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# Recordkeeping Requirements

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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# Recordkeeping Requirements

Reference Number: CTAS-1113

T.C.A. § 5-23-101 *et seq.* makes each county official and department head responsible for maintaining personnel records for employees under their direction, unless they are in a county in which these records are maintained centrally. There are numerous personnel records that must be maintained. Some of these are discussed below.

For non-exempt employees, the FLSA requires the following records to be maintained and preserved:

1. Name in full;
2. Home address;
3. Date of birth if under age 19;
4. Sex;
5. Occupation in which employed;
6. Time and day of the week on which the employee's workweek begins;
7. Regular hourly rate of pay for any workweek in which overtime compensation is due, in accordance with the FLSA's requirements; an explanation of the basis of pay, indicating the monetary amount paid per hour, day, week or other basis; amount and nature of each payment excluded from the employee's regular rate;
8. Regular hours worked each workday and total regular hours worked each workweek;
9. Total daily or weekly straight-time earnings or wages due for each workday or workweek, exclusive of overtime compensation;
10. Total premium pay for overtime hours;
11. Total additions or deductions from wages paid each pay period;
12. Total wages paid each pay period; and
13. Date of payment and pay period covered by such payment.

For exempt employees, employers are required to maintain and preserve records containing all the information and data previously set forth, with the exception of the data required in items 7 through 11. In addition, wage records must be maintained in sufficient detail to permit calculation for each pay period of the employee's total remuneration, including fringe benefits and perquisites.

If compensatory time is used, additional records must be kept detailing its accrual and use.

Recordkeeping under FLSA

Recordkeeping under FMLA

In order to show that employees are lawfully eligible to work in the United States, the federal Immigration Reform and Control Act of 1986 requires employers to maintain a completed Form I-9 for each employee.

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