

Labor Employer Reporting Instructions
Part V - Reports of Creditable Service and Compensation
Chapter 10: Records Retention Requirement

Retention Requirements

Employers are required ([20 CFR 209.16](#)) to retain payroll records on which service and compensation reports are based for five years after the due date of the compensation report or the date that the Railroad Unemployment Insurance Act contribution to which they relate is paid, whichever is later. For example, the payroll records for 2006 (for which compensation was due to be reported by the last day of February 2007) are to be retained until March 1, 2012.

Exception

In the event of a dispute of the compensation report, the records must be retained as long as the dispute is held open. Disputes include any requests from the RRB for reconciliation of report data that were made within the five-year period and which remain outstanding.