

787 KAR 1:180. Employer's records.

RELATES TO: KRS 341.115, 341.190

STATUTORY AUTHORITY: KRS 151B.020, 341.115, 341.190(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.115(1) authorizes the secretary to promulgate administrative regulations necessary to administer KRS Chapter 341: KRS 341.190(1) requires employers to maintain and to make available for inspection those employment records that the secretary determines are necessary for the effective administration of KRS Chapter 341. This administrative regulation establishes the record-keeping requirements for an employing unit with respect to covered employment and the length of time that the records shall be kept.

Section 1. Each employing unit shall establish, maintain and preserve for not less than six (6) years records with respect to covered employment performed in its service. The records shall show:

- (1) For each pay period:
 - (a) The beginning and ending date of the pay period;
 - (b) The total amount of wages paid for covered employment in the pay period; and
 - (c) The largest number of workers in covered employment in any one (1) day of each calendar week; and
- (2) For each worker:
 - (a) The name and Social Security account number;
 - (b) The wages paid, showing separately cash payments, the reasonable cash value of remuneration in any medium other than cash, the date on which the payments were made, and the pay period during which the services were performed. If the remuneration is in a medium other than cash, show the nature and amount of the remuneration;
 - (c) The total wages payable for each calendar quarter; and
 - (d) The date on which the employee was hired, rehired, or returned to work after a temporary layoff, and the date on which the employee was separated from covered employment.

Section 2. Each employing unit shall establish and maintain for not less than two (2) years additional records for each worker in its employ.

- (1) The records shall be maintained on a calendar week basis, except that, if the employing unit is operating on a seven (7) day pay period basis, the required individual records may be maintained on the basis of the employing unit's seven (7) day period. The records shall show for each seven (7) day period:
 - (a) The amount of wages earned;
 - (b) The number of hours worked;
 - (c) The number of hours of additional work available which was not accepted; and
 - (d) The rate of pay for the additional work.
 - (2) Each employing unit shall upon request furnish to the Division of Unemployment Insurance or to a worker a certification of the wages earned and the hours worked, the number of hours of additional work available but not accepted, and the rate of pay for the additional hours of work during the week of unemployment for which the worker claims benefits. This information shall be available by the employing unit not later than seven (7) days after the last day of the seven (7) day period to which the records apply. Any employing unit failing to grant the certification within the specified time shall not subsequently contest the amount of benefits paid for the week of unemployment.
- (22 Ky.R. 478; eff. 11-6-95; 33 Ky.R. 2188; 3188; eff. 5-4-2007; Crt eff. 2-24-2020.)