



Record Keeping

State law requires every employer to keep records that will allow the department to compute premiums. These records must be open for examination by the department. Failure to maintain these records will result in penalties subject to WAC 296-17-35201 (\$250 per worker). *To properly document hours reported on quarterly reports, maintain the following records for three full calendar years following the year in which employment occurred:*

Employment Records

For each worker –

- Name
- SSN
- Beginning & Ending Date of Employment
- Basis of Pay
- Units Earned or Produced for Pieceworkers
- Risk Class for each Employee
- Time Record showing Days Worked and Hours Worked each Day (unless WAC rules provide an alternative to actual hours)
 - *Daily and Summary Time Records must show the Applicable Occupation and Risk Class
- Summary of Hours Worked Each Quarter
- Worker's Total Gross Pay
- Worker's Specific Withholding (with purpose of withholding)
- Worker's Net Pay

Financial Records

- Check Register and Canceled Checks
- Bank Statements
- Cash Disbursements Journal

Tax Records

- Employment Security Reports
- Department of Revenue Reports
- Internal Revenue Return and Forms
 - W-2
 - 941 (Quarterly Report)
 - 1099 (Miscellaneous Income)
 - Annual Tax Return

Other Records to Maintain

- Purchase Records for
 - Materials and Supplies
 - Miscellaneous Contract Labor
- Corporate Documents
 - Articles of Incorporation
 - Bylaws, Minutes of Meetings
- LLC Documents
 - Certificate of Formation
- Contracts
- Invoices
- Financial Statements
- Worksheets maintained for L&I Reports

Construction Contractors

Contractors may be liable for premiums on their subcontractors if the subcontractors provide essentially labor only or if the subcontractor is controlled. If you have subcontractors that you consider exempt from coverage you must keep the following records:

Subcontractor's legal name
Contractor Registration Number AND expiration date
UBI Number (or L&I Account ID Number)



If you supply materials to the subcontractor, you must also keep records on:
Type and amount of material supplied
Project name or location
Date material was supplied, and
Completion date of contracted work

Your Company Name

Your Company Slogan

Address

City, State ZIP

123.456.7890 Fax 123.456.7891

TIME SHEET

Employee Name: John Doe

Title: Crew Lead

Employee Number: 12345

Status: In Training

Department: Painting

Supervisor: Dave Smith

Date	Start Time	End Time	Total Hours	Type of Work	Job Number
4/12/2010	8:00 am	12:00 pm	4	Interior Painting	306 Calvary
4/12/2010	12:30 pm	4:30 pm	4	Exterior Painting	421 Elm St.
4/13/2010	8:00 am	4:30 pm	8	Interior Painting	865 Capital
4/14/2010	8:00 am	10:00 am	2	Exterior Painting	421 Elm St.
4/14/2010	10:00 am	4:30 pm	6	Interior Painting	306 Calvary
4/15/2010	8:00 am	4:30 pm	8	Interior Painting	865 Capital
4/16/2010	8:00 am	4:30 pm	8	Exterior Painting	421 Elm St.
WEEKLY TOTALS:			40	Total Hours	
			26	Interior Painting	
			14	Exterior Painting	

Employee Signature: *John Doe*

Date: 4/16/2010

Supervisor Signature: *Dave Smith*

Date: 4/16/2010