

## AD4300 PAYROLL (FINANCIAL SERVICES)

Records documenting the calculation and payment of salaries to the workforce of the University.

Not used for payroll taxes, see AD2700-31.

Example documents include but are not limited to salary calculations, deposits, remittances, time sheets and correspondence.

*University Records exist in both physical and electronic formats, such as paper, email or data in a database. Paper records may or may not contain information that is duplicated in an electronic system. For technical reasons the retention assigned to the electronic records may be different from the retention of physical records. If there are differences, see instructions in this schedule for details.*

### OPR - Payroll Services, Financial Services

*(Unless otherwise assigned, see below)*

NO.	TYPE OF RECORD	Active yr(s)	Semi-Active	Dis-position	Personal Info
31	Salary Payments	CY + 1	6	D	PIB

*Records consist of data related to salary payments in an enterprise financial management system.*

Retention Rationale: The Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.) s.230 (4)(b) requires all other records and books of account referred to in this section, together with every account and voucher necessary to verify the information contained therein, until the expiration of six years from the end of the last taxation year to which the records and books of account relate.

32	Additional Pay Records	CY + 1	6	D	PIB
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*Records consist of FRM048 forms, correspondence and other supporting documents.*

Retention Rationale: The Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.) s.230 (4)(b) requires all other records and books of account referred to in this section, together with every account and voucher necessary to verify the information contained therein, until the expiration of six years from the end of the last taxation year to which the records and books of account relate.

## GLOSSARY

FY = Fiscal Year (May 1 to April 30)

AY = Academic Year (September 1 to August 31)

CY = Calendar Year (January 1 to December 31)

ET = Event Trigger

OPR = Office of Primary Responsibility

DP = Special Disposition Plan

AR = Transfer to Archives

D = Destroy / Delete

PIB = Personal Information Bank

NO.	TYPE OF RECORD	Active yr(s)	Semi-Active	Dis-position	Personal Info
34	<b>Payroll (Supporting Documents)</b> OPR - Department or Unit <i>Records documenting payroll-related transactions at departmental level. Includes time sheets and leave requests.</i>	CY + 1	6	D	PIB
Retention Rationale: The Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.) s.230 (4)(b) requires all other records and books of account referred to in this section, together with every account and voucher necessary to verify the information contained therein, until the expiration of six years from the end of the last taxation year to which the records and books of account relate.					

This schedule applies to official records. Convenience or duplicate copies of official records should not be kept longer than necessary, and in no event longer than the official copy.

## GLOSSARY

FY = Fiscal Year (May 1 to April 30)                      DP = Special Disposition Plan  
 AY = Academic Year (September 1 to August 31)      AR = Transfer to Archives  
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AD4300 was approved on 04/04/2017.