

## Employee Record Retention Chart

Record Type	Retention Period	Applicable Federal Law
Benefit Plans	1 year after termination of plan (ADEA) or 6 years (ERISA)	Age Discrimination in Employment Act (ADEA) Employee Retirement Income Security Act (ERISA)
Child Labor - Verification of Age for Minors	3 years	Fair Labor Standards Act (FLSA)
Discrimination Records or Charges and Personnel Records related to a pending charge	Until final disposition	Age Discrimination in Employment Act (ADEA) Americans with Disabilities Act (ADA) Title VII of the Civil Rights Act (Title VII)
Drug Test Results for General Industry	1 year after action taken	Age Discrimination in Employment Act (ADEA)
Drug Test Results for Transportation Industry	1-5 years after action taken	Department of Transportation
EEO-1	Most recent year report kept on file	Americans with Disabilities Act (ADA) Title VII of the Civil Rights Act (Title VII)
Employment Agency Job Orders	1 year after action taken	Age Discrimination in Employment Act (ADEA)
Employment Contracts	3 years	Fair Labor Standards Act (FLSA)
FMLA Documentation	3 years after leave ends	Family and Medical Leave Act (FMLA)
Hiring, Promotion, Demotion, Transfer, Selection for Training, Layoff, Recall or Discharge of Any Employee	1 year after action taken or document created, whichever is later	Age Discrimination in Employment Act (ADEA) Americans with Disabilities Act (ADA) Title VII of the Civil Rights Act (Title VII)
I-9 Forms and Additional Verification Information	3 years from the date of hire or 1 year after termination, whichever is later	Immigration Reform and Control Act (IRCA)
Job Applications	1 year (includes seasonal and temporary workers)	Age Discrimination in Employment Act (ADEA) Americans with Disabilities Act (ADA) Title VII of the Civil Rights Act (Title VII)
Job Evaluations, Seniority Systems, Wage Rates, Merit Systems	2 years	Fair Labor Standards Act (FLSA)
Job Postings/ Job Advertisements	1 year	Age Discrimination in Employment Act (ADEA)

# Employee Retention Guide Aicpa

**Margaret Foegen Karsten**



## **Employee Retention Guide Aicpa:**

**Auditing Employee Benefit Plans** Josie Hammond, Melissa Frivold, 2020-09-16 Master the fundamentals of auditing employee benefit plans in accordance with AICPA standards and ERISA rules and regulations Written by a member on the expert panel for employee benefit plans this book is designed to give an understanding of the requirements and audit procedures related to defined contribution defined benefit and health and welfare plans to help accountants more effectively plan and carry out their audit Topics include FASB ASU 2017 06 which significantly impacted master trust accounting reporting and disclosures for employee benefit plans PCAOB adopted AS 3101 in 2017 which resulted in significant changes to the existing auditor s report New insert for SAS No 136 Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA

**Audits of 401(k) Plans** Deloitte & Touche Consulting Group, 2018-03-29 Tap into ways to plan and conduct 401 k audits more efficiently and effectively Because 401 k plans make a popular option for employee benefit plans auditors of employee benefit plans must have the proper skills to audit these plans In this book you will work through how to audit a 401 k plan and prepare financial statements that satisfy Employee Retirement Income Security Act ERISA and SEC requirements This book explains the differences between 401 k audits and other employee benefit plan audits and outlines FASB Accounting Standards Update ASU No 2015 07 and FASB ASU No 2015 12 which continue to be hot topics due to the impact on accounting reporting and disclosures for employee benefit plans Key changes include PCAOB AS 3101 on new auditor reporting standards and FASB 2017 06 on master trust reporting This book will allow readers to Recognize the requirements for 401 k audits to distinguish between audits of other types of employee benefit plans and 401 k plans Identify efficient and effective ways to plan and conduct 401 k audits Recognize new developments affecting 401 k audits

**The CPA Journal**, 2006 *1998 Miller GAAP Guide* Jan R. Williams, 1998 For 20 years financial professions have turned to the Miller GAAP Guide for real world reliable answers This bestselling guide delivers easy to follow analysis and explanation of FASB Statements Interpretations ARBs and APBs in one compact book Detailed examples and illustrations an in depth disclosure index observation paragraphs and extensive cross referencing to original pronouncements make this the most intelligent GAAP Guide ever published *Miller GAAP guide* Jan R. Williams, 1995

*Gender, Race, and Ethnicity in the Workplace* Margaret Foegen Karsten, 2016-03-28 Insights from professionals in the fields of organizational development and diversity provide practical tools to help employees and managers regardless of race or gender collaborate in reaching their workplace potential The contributions of more than 30 experts reframe the discussion on gender race and ethnicity in the U S workforce examining the complex identity concerns facing workers who fall within minority groups and recommending practical solutions for dealing with workplace inequities Through focused essays experts explore new perspectives to persistent challenges and discuss progress made in addressing unequal treatment based on race and gender in the past eight years This detailed reference explores every aspect of the

issue including mentoring family leaves pay inequity multiracial and transgender identities community involvement and illegal harassment The first part of the book identifies employment discrimination based on multiracial identity appearance and transgender status The second section unveils the psychology behind harassment on the job the third section provides strategies for overcoming traditional obstacles for the disenfranchised The final section discusses updates on laws dealing with the Family and Medical Leave Act The book closes with success stories of women of color in U S leadership roles as well as others achieving success in their professions outside of the country Accompanying tables charts and graphs illustrate the field s most poignant research such as the relationship between organizational effectiveness and diversity and the characteristics of those taking family and medical leave

**1997 GAAP Guide** Jan R. Williams,1996-10 **The Michigan CPA.** ,1979 Practice Made Perfect Marsha L. Heinke,2014-05-14 **Miller GAAP Guide, 1994** Jan R. Williams,1994 *Miller GAAP Guide* ,1995 BNA Pension & Benefits Reporter ,2005-07 **Michigan CPA.** ,1980 **Employee Benefit Plans Industry Developments** ,2008 *Management of an Accounting Practice Handbook: Administration* ,1975 *Management of an Accounting Practice Handbook: Personnel. pt. 4. Partnerships. pt. 5. Management data (1 v.)* ,1975 **Management of an Accounting Practice Handbook: Developing an accounting practice** ,1975 *Current Text, General Standards, Topical Index* Financial Accounting Standards Board (FASB),2000-08-28 **Wiley CPA Examination Review, Outlines and Study Guidelines** O. Ray Whittington,Patrick R. Delaney,2002-05-31 Published annually this comprehensive two volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams including new question formats Volume I contains all study guides and outlines while Volume II contains all problem solutions With 2 700 multiple choice questions and 150 practice problems and essay questions these study guides provide all the information needed to pass the uniform CPA exam

**2005 Original Pronouncements** Financial Accounting Standards Board (FASB),2005-08-29 The 2005 FASB Accounting Standards publications give accounting professionals and financial executives a complete source of the current authoritative accounting pronouncements issued by the FASB and its predecessors ORIGINAL PRONOUNCEMENTS The 2005 Original Pronouncements contains the FASB and AICPA pronouncements in three volumes Original Pronouncements Volume I FASB Statements 1 120 0 471 73791 7 Original Pronouncements Volume II FASB Statements 121 154 0 471 73791 7 Original Pronouncements Volume III AICPA Pronouncements and FASB Interpretations Technical Bulletins FASB Staff Positions and Concepts Statements 0 471 73791 7 Features All Pronouncements amended by subsequent pronouncements reflect those amendments New in 2005 includes all current FASB Staff Positions Status pages before each pronouncement identify sources of changes and other pronouncements affected by that pronouncement Completely superseded Pronouncements that may no longer be applied are omitted and status pages are retained for these omitted pronouncements EITF Issues and AICPA Accounting Standards Executive committee AcSEC Statements of Position and Practice Bulletins are cross referenced on applicable status pages

Separate appendixes identify amended paragraphs effective dates for all pronouncements and topics discussed by the FASB Emerging Issues Takes Force EITF Volume III contains the appendixes and a topical index to material in the Original Pronouncements and Current Text volumes EITF Issues and the FASB s question and answer Special Reports and FASB Staff Positions CURRENT TEXT The 2005 Current Text is an integration of financial accounting and reporting standards arranged by topic for General and Industry Standards and includes all currently effective as of June 1 2005 FASB Statements Interpretations and Technical Bulletins and AICPA APB Opinions Interpretations and Accounting Research Bulletins in two volumes Current Text Volume I General Standards Sections A06 to N35 0 471 73789 5 Current Text Volume II General Standards Sections P16 to V18 and Industry Standards 0 471 73789 5 Features Arranged alphabetically by topics for easy reference EITF Issues are listed by topic and where applicable linked to specific paragraphs AICPA AcSEC Statements of Position and Practice Bulletins are listed by topic where applicable FASB s questions and answer Special Reports and FASB Staff Positions are included by topic Links current Text paragraphs to the Original Pronouncements in a Volume II appendix Contains the appendixes and topical index as described above for Volume III of Original Pronouncements

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