

MAINE STATE LEGISLATURE

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December 13, 1948

To L. C. Fortier, Chairman, M. U. C. C.
Re: Destruction of Employer Payroll Reports

The question asked is whether employer payroll reports required from employers pursuant to regulations of the commission may be destroyed after a prescribed period of time.

By the revised statutes (Sec. 36, Chap. 1, R. S. 1944),

"The old records of any state department which in the opinion of the head of such department are no longer of value to the state may be destroyed upon approval in writing of the attorney general, state auditor, commissioner of finance and state historian; but not otherwise."

While it is recognized that the primary purpose originally for which payroll reports were required was to secure information upon which unemployment benefits could be predicated, it should also be remembered that such reports also constituted detail to support the contribution report. To employers it appeared that the payroll report was a corollary of or supplement to the contribution report. That the agency considered them in much the same light is evidenced by its former program of auditing the two companion reports.

To be on the conservative side, it is consequently recommended that authority to destroy payroll reports should not be requested when:

1. the employer's contribution account is delinquent or pending matters which may require adjustment;
2. the statutory refund period during which a refund may be claimed has not expired;
3. the employer has paid his contributions under protest, since such payment stops the running of the statute as to time within which a refund may be claimed.

In all other cases it is recommended that the authority prescribed by statute be requested for the destruction of such payroll reports as are older than four (4) years from the date on which any contributions or interest relating thereto became due.

John S. S. Fessenden
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