Payroll Recordkeeping Guide

Payroll & Employer Resources | Guide | Updated October 15, 2026

A framework for organizing wage, withholding, and filing records.

Who should use this resource?

Designed for small business readers who want to organize records and prepare informed questions.

What this resource covers

1. Keep employee and pay-period records together
2. Retain filed returns and confirmation numbers
3. Document benefits and reimbursements
4. Review IRS employment tax recordkeeping guidance

How to use it

Work through each item using your own records. Mark items complete as you gather documents or finish a review. Keep original source records securely and check current instructions before filing or paying taxes.

Review checklist

[ ] Keep employee and pay-period records together

[ ] Retain filed returns and confirmation numbers

[ ] Document benefits and reimbursements

[ ] Review IRS employment tax recordkeeping guidance

Common mistakes to avoid

Do not rely on an earlier year's rule, estimate figures without source documents, or treat this worksheet as an official tax form. Verify current instructions before filing or paying.

Official references

IRS: Employment tax recordkeeping: https://www.irs.gov/businesses/small-businesses-self-employed/employment-tax-recordkeeping

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