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NY-CRR

OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK  
TITLE 12. DEPARTMENT OF LABOR  
CHAPTER VII. DIVISION OF UNEMPLOYMENT INSURANCE  
SUBCHAPTER B. UNEMPLOYMENT INSURANCE  
ARTICLE 1. REGULATIONS OF THE INDUSTRIAL COMMISSIONER  
PART 472. CONTRIBUTIONS TO STATE UNEMPLOYMENT INSURANCE FUND

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472.2 Employer records.

(a) Every employer employing persons within New York State shall establish, maintain and preserve, for not less than three years, records with respect to his employees which shall show:

(1) for each payroll period:

- (i) the beginning and ending date of such period;
- (ii) the total amount of remuneration paid by the employer for such period as set forth in section 470.2(b)(1) of this Title;
- (iii) the total amount of remuneration paid during such period as set forth in section 470.2(b)(2) of this Title;
- (iv) the total amount of compensation on which contributions are due under the New York Unemployment Insurance Law solely because the employer is liable for a tax on such compensation under the Federal Unemployment Tax Act;

(2) for each employee:

- (i) his name;
- (ii) his social security account number;
- (iii) remuneration paid to him for a payroll period in accordance with subparagraph (1)(ii) of this subdivision or during a payroll period in accordance with subparagraph (1)(iii) of this subdivision, showing for each such period, separately:
  - (a) remuneration paid in cash;
  - (b) money equivalent of remuneration, other than in the form of money, paid by the employer, including reasonable money value of board, rent, housing, lodging or similar advantage received;
  - (c) the value of gratuities (tips) received by the employer in the course of his employment from a person other than his employer to be determined in accordance with section 470.3 of this Title;
- (iv) compensation on which contributions are due under the New York Unemployment Insurance Law, solely because the employer is liable for a tax on such compensation under the Federal Unemployment Tax Act;

(3) the calendar days on which each employee was employed reflecting the remuneration applicable to each such day.

(b) Every employer liable for contributions under the Unemployment Insurance Law shall preserve for a period of not less than three years copies of all reports which he is required to submit to the Department of Labor with respect to his payroll in accordance with section 472.3 of this Part, and which he may be required to submit with respect to individual employees' earnings in accordance with section 472.4 of this Part.

(c) Employers who maintain their records containing the information required pursuant to subdivision (a) of this section at a place outside of the State of New York shall make such records or sworn certified copies thereof available at a place within New York State upon demand by the commissioner.

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