

Verifiable time records

Carefully **prepare** your payroll report and **keep** good records. You could **lower** your workers' comp **costs**.

Preparation

Verifiable time records are records supported by original, accurate timekeeping.

Timekeeping can include timecards, calendars, planners, or logs. Estimates, percentages, or ratios will not be accepted as verifiable.

If you keep verifiable time records, you may pay less. In most instances, if you have more than one classification on your insurance policy and your workers shift duties between those class codes, you can use verifiable time records to separate the payroll of the workers and report it in more than one classification on the payroll report. This can lower your premium.

If you do not keep verifiable time records, you may pay more. Oregon Administrative Rules require you to report wages under the highest rated classification for any part of the worker's duties if you choose not to keep verifiable time records. This can raise your premium.

How to keep verifiable time records

Estimated percentages or ratios will not be accepted. Verifiable time records must be supported by original entries from other records. This includes, but is not limited to:

- Timecards
- Calendars
- Planners
- Daily logs prepared by the worker or the worker's direct supervisor or manager

Record accurately and in a timely manner.

Record total daily hours worked in each job class code for each worker who works in more than one classification. You may also use another basis for tracking time, such as daily, weekly, or monthly, if you choose.

Create time records at or near the time the work is performed.

Salaried workers must record time. Salaried workers who work in more than one class code must also keep time records. Convert their salary to an hourly, daily, weekly, monthly, or yearly wage. Include a description of work done. The records must include a description of the work for each class code used. Note: Records requiring additional explanation or interpretation are not considered verifiable.

Total and convert into payroll dollars. Total the time worked in each class code for a given pay period and convert this into payroll dollars by classification.

Prorate payroll without a class code. Prorate payroll for holidays, nonexcludable bonuses, and sick pay to the various class codes applied to each worker. Also do this for all other forms of payroll that do not directly apply to a specific class code. If you do not prorate, you must assign this payroll to the highest-rated class code applied to the worker.

Learn more

For more info, to download a blank verifiable time record, or to read the Oregon Administrative Rule, visit saif.com/payroll.

Example: Daily verifiable time record

EMPLOYEE NAME: John Doe		PAY PERIOD: 1/15/08				
DATE	JOB # OR CUSTOMER	JOB DESCRIPTION	CLASS CODE	HOURS	OVERTIME	
1/10/08	#518	Carpentry - Framing Movie Theater	5403	2		
1/10/08	#618	Pouring Concrete Sidewalk	5221	3-1/4	2	
1/10/08	#619	Carpentry - Framing Bank	5403	2-3/4		
1/11/08	#619	Vacation		8		
1/12/08	#619	Carpentry - Framing Bank	5403	1-1/2		
1/12/08	#619	Carpentry - Interior Cabinets	5437	4-1/2		
1/12/08	#620	Carpentry - Framing Apartments	5651	2		
1/13/08	#620	Carpentry - Framing Apartments	5651	6-1/4		
1/13/08	#620	Carpentry - Interior Cabinets	5437	1-3/4		
1/14/08	#620	Carpentry - Interior Cabinets	5437	2-1/2		
1/14/08	#621	Supervise - Concrete Sidewalk Pour	5221	3-1/2		
1/14/08	Jones	Pour Residential Concrete Footings	5215	2		
			CLASS CODE	HOURS	WAGES	TOTAL
			5403	6.25 x	\$15 =	\$94
			5221	6.75 x	\$15 =	\$101
			5437	8.75 x	\$15 =	\$131
			5651	8.25 x	\$15 =	\$124
			5215	2.00 x	\$15 =	\$30
			5221	2.00 x	\$22.50 =	\$45
			Vacation	8.00 x	\$15 =	\$120
			Bonus			\$50
			Gross Wages			\$695
				Total:	40	2
EMPLOYEE SIGNATURE: John Doe					DATE: 1/15/08	