

Statutory Retention Periods

The table below summarises the main legislation regulating statutory retention periods. If employers are in doubt, it is a good idea to keep records for at least 6 years (5 in Scotland), to cover the time limit for bringing any civil legal action.

Record	Statutory Retention Period	Statutory Authority
Accident books, accident records/reports	3 years from the date of the last entry (or, if the accident involves a child/ young adult, then until that person reaches the age of 21). (See below for accidents involving chemicals or asbestos)	The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR)(SI 1995/3163) as amended, and Limitation Act 1980. Special rules apply concerning incidents involving hazardous substances (see below).
Accounting records	3 years for private companies, 6 years for public limited companies	Section 221 of the Companies Act 1985 as modified by the Companies Acts 1989 and 2006
Income tax and NI returns, income tax records and correspondence with HMRC	Not less than 3 years after the end of the financial year to which they relate	The Income Tax (Employments) Regulations 1993(SI 1993/744) as amended, for example by The Income Tax (Employments) (Amendment No. 6) Regulations 1996 (SI 1996/2631)
Medical records and details of biological tests under the Control of Lead at Work Regulations	40 years from the date of the last entry	The Control of Lead at Work Regulations 1998(SI 1998/543) as amended by the Control of Lead at Work Regulations 2002 (SI 2002/2676)
Medical records as specified by the Control of Substances Hazardous to Health Regulations (COSHH)	40 years from the date of the last entry	The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677)
Medical records under the Control of Asbestos at Work Regulations. Medical records containing details of employees exposed to asbestos. Medical examination certificates	40 years from the date of the last entry, 4 years from the date of issue	The Control of Asbestos at Work Regulations 2002 (SI 2002/ 2675). Also see the Control of Asbestos Regulations 2006 (SI 2006/2739) and the Control of Asbestos Regulations 2012 (SI 2012/632)

Medical records under the Ionising Radiations Regulations 1999	Until the person reaches 75 years of age, but in any event for at least 50 years	The Ionising Radiations Regulations 1999(SI 1999/3232)
Records of tests and examinations of control systems and protective equipment under the Control of Substances Hazardous to Health Regulations (COSHH)	5 years from the date on which the tests were carried out	The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677)
Records relating to children and young adults	Until the child/young adult reaches the age of 21	Limitation Act 1980
Statutory Maternity Pay records, calculations, certificates (Mat B1s) or other medical evidence	3 years after the end of the tax year in which the maternity period ends	The Statutory Maternity Pay (General) Regulations 1986(SI 1986/1960) as amended
Wage/salary records (also overtime, bonuses, expenses)	6 Years	Taxes Management Act 1970
National minimum wage records	3 years after the end of the pay reference period following the one that the records cover	National Minimum Wage Act 1998
Records relating to working time	2 years from date on which they were made	The Working Time Regulations 1998 (SI 1998/1833)

Recommended (non-statutory) Retention Periods

For many types of personnel records, there is no definitive retention period: it is up to the Employer to decide how long to keep these records.

Different organisations make widely differing decisions regarding the retention periods to adopt.

An Employer needs to consider what would be a necessary retention period for them, depending on the type of record. The advice is based on the time limits for potential tribunal or civil claims, it is often a question of judgement rather than there being any definitive right and wrong.

Where the recommended retention period given is 6 years, this is based on the 6-year time limit within which legal proceedings must be commenced as laid down under the Limitation Act 1980. Thus, where documents may be relevant to a contractual claim, it is recommended that these be retained for at least the corresponding 6-year limitation period.

Record	Recommended Retention Period
Actuarial valuation reports	Permanently
Application forms and interview notes (for unsuccessful candidates)	6 months to a year. (Because of the time limits in the various discrimination Acts, minimum retention periods for records relating to advertising of vacancies and job applications should be at least 6 months. A year may be more advisable as the time limits for bringing claims can be extended. Successful job applicants' documents will be transferred to the personnel file in any event.
Assessments under health and safety regulations and records of	Permanently



consultations with safety representatives and committees	
Inland Revenue/HMRC approvals	Permanently
Money purchase details	6 years after transfer or value taken
Parental leave	5 years from birth/adoption of the child or 18 years if the child receives a disability allowance
Pension scheme	investment policies 12 years from the ending of any benefit payable under the policy
Pensioners' records	12 years after benefit cease
Personnel files and training records (including disciplinary records and working time records)	6 years after employment ceases
Redundancy details, calculations of payments, refunds, notification to the Secretary of State	6 years from the date of redundancy
Statutory Sick Pay records, calculations, certificates, self-certificates	<p>The Statutory Sick Pay (Maintenance of Records) (Revocation) Regulations 2014 (SI 2014/55) abolished the former obligation on employers to keep these records. Although there is no longer a specific statutory retention period, employers still have to keep sickness records to best suit their business needs.</p> <p>It is advisable to keep records for at least 3 months after the end of the period of sick leave in case of a disability discrimination claim.</p> <p>However, if there were to be a contractual claim for breach of an employment contract it may be safer to keep records for 6 years after the employment ceases.</p>
Timecards	2 years after audit
Trade union agreements	10 years after ceasing to be effective
Trust deeds and rules	Permanently
Trustees' minute books	Permanently
Works council minutes	Permanently

If you require any assistance in relation to retention periods, HR or Employment Law matter, please do not hesitate to get in touch with a member of the HR and You Ltd team on: 0333 006 9489

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