

## Retention Schedule 5. Employment and Pension Records

Record description	Regulatory retention period and source	Recommended retention period	Form in which to be kept	Reasons and remarks
<b>Employment Records</b>				
1 Recruitment records for unsuccessful candidates, including job applications, references and interview records.		At least six – twelve months after notifying unsuccessful candidates but no longer than twelve months unless applicants are notified or records are required to defend an action.	Original applications, other records in any form.	Evidence to protect against actions for discrimination, etc. Data protection principles suggest short retention period unless applicants are notified otherwise. Records of successful applicants should be kept on their personnel file.
2 Personnel and training records including: <ul style="list-style-type: none"> <li>• Recruitment records, qualifications and references;</li> <li>• Annual/assessment reports;</li> <li>• Job history;</li> <li>• Resignation, termination and/or retirement letters;</li> <li>• Disciplinary matters.</li> </ul>		Six years after employment ceases.  Disciplinary warnings: Recorded oral warning six months.  Written warnings - Review the policy guidelines for each Company. Legal feedback states that legally an employment tribunal could ask for any expired warnings or documentation. Therefore this documentation	Any.	Limitation, although health and safety and medical records may need to be kept for longer. [see the separate health & safety schedule prior to destroying such records]

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		retention will have to be reviewed. Potentially looking at 6 years, but will continue to gather advice around it. (Michael, ER)		
3	Written particulars of employment, contracts of employment, and changes to terms and conditions.	Six years after employment ceases.	Any.	Evidence of compliance: written particulars must be given to employees. Employer does not need to keep paper copy.
4	Working time opt-out forms.	Two years after the opt-out has been rescinded or has ceased to apply. [Working Time Regulations 1998, regs.5 and 9]	Originals are not required by the regulations.	Statutory.
5	Records to show compliance with Working Time Regulations 1998, including: <ul style="list-style-type: none"> <li>• Time sheets for opted out workers</li> <li>• Health assessment records for night workers.</li> </ul>	Two years. [Working Time Regulations 1998, regs.5 and 9]	Any.	Statutory.

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6	Annual leave records.		Two years or possibly longer if leave can be carried over.	Any.	Best practice.
7	Welfare records.		Destroy after minimum of six years after last action.	Any.	Best Practice/Data Protection.
8	Senior executive records.		Ten years after employment ceases.	Any.	Limitation, although some records might be kept for longer historical reasons.  ICSA best practice recommends six years after employment ceases but internally we would like to retain for ten years.
9	Travel and subsistence – claims and authorisation.		Six years.		
10	PAYE records.	Not less than three years after the end of the tax year to which they relate. [Income Tax (PAYE) Regulations 2003, reg.97]		In any form. [Implied by Income Tax (PAYE) Regulations 2003, reg.97(7)]	Reg.97 does not apply to documents required to be sent to HMRC under the Income Tax (PAYE) Regulations in 2003.

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11	Wage records (including details on overtime, bonuses, expenses and benefits in kind).	Three years after the end of the relevant tax year. [Social Security (Contributions) Regulations 2001, sch.4]	Six years after the end of the relevant accounting period.	Any.	Accounting/Tax.
12	Statutory sick pay records including dates of sickness absence of at least four consecutive days; and all payments of SSP made.	Three years after the end of the relevant tax year. [Statutory Sick Pay (General) Regulations 1982, reg.13]			Certain records need to be kept even if the employer runs a contractual scheme (see HMRC Booklet CA30 'Statutory Sick Pay' manual for employers).
13	Complete sick absence record showing dates and causes of sick leave.		Six years after the end of the relevant accounting period.	Any.	Business needs – data may need to be made anonymous for data protection purposes.
14	Statutory maternity pay records and certificates required to be kept by employer under by the Statutory Maternity Pay (General) Regulations 1986, reg.26.	Three years after the end of the tax year in which the maternity pay period ends. [Statutory Maternity Pay (General) Regulations 1986, reg.26]			
15	Other maternity pay documentation.		Eighteen months.		

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16	Statutory paternity pay records.	Three years after the end of the tax year. [Ordinary Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002, reg.9]			
17	Bank details – current.		No longer than necessary.	Any.	Business Needs/Data Protection.
18	Record of advances for season tickets, etc.		Six years after repayment.	Any.	Evidence/Tax.
19	Death benefit nomination and revocation forms.		While employment continues or six years after payment of benefit.	Any.	
20	Labour agreements.		Ten years after ceasing to be effective.		Best practice.
21	Medical and health records.				See retention schedule 6.
22	Income tax - employee leaving (P45).		Six years.		Taxes Management Act.
23	Authority to refund tax to new employee (P48).		Six years.		Taxes Management Act.

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24	Notice to employer of tax code number (P6).		Six years.		Taxes Management Act.
25	Certificate of pay and tax deducted (P60).		Current tax year + six years.		Commercial.  ICSA best practice recommends two years but internally we would like to retain for current tax year + six years.
26	Incomes taxes notices of code changes and/or pay and tax details.		Six years.		Taxes Management Act.
27	Annual return of taxable pay and tax paid.		Six years.		Taxes Management Act.
28	Reconciliation of contributions credited to fund (superannuation scheme).		Ten years.		Commercial.
29	Monthly return of contributions (superannuation scheme).		Ten years.		Commercial.
30	Return of contributions for year (superannuation scheme).		Indefinite.		Commercial.

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31	Cumulative superannuation contributions.		Six years.		Commercial.
32	Analysis of national insurance contributions.		Six years.		Commercial.
33	Schedule of deductions.		Six years.		Commercial.
34	Clock cards.		Two years.		Audit.
35	Pay advice.		Current year + one year.		Audit/Commercial.
36	Payroll and payroll control.		Current year + six years.		Limitation/Taxes Management Act.
37	Annual earnings summary.		Current year + twelve years.		Limitations/Commercial.
38	Salary registers.		Five years.		Commercial.
39	Certificate of existence and continued entitlement.		Six years.		Limitations.
40	Notice to employers of amended code number.		Six years.		Limitations.
41	Absentees record card.		Six years. If anonymised kept longer for statistical purposes.		Commercial.

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42	Claims for redundancy payments and long service rewards.		Seven years after termination.		Limitations.
43	Equal opportunities.		Two years.		Commercial.
<b><i>Employer Pension Records Re Automatic Enrolment Under Employers' Duties (Registration and Compliance Regulations 2010)</i></b>					
44	<p>Job holders and workers who become members:</p> <ul style="list-style-type: none"> <li>• Name</li> <li>• NI number</li> <li>• Date of birth</li> <li>• Gross earnings in each relevant pay reference period;</li> <li>• Contributions payable in each relevant pay reference period by an employer to the scheme, and the amount actually paid if this is different;</li> <li>• Date contributions were paid to the scheme.</li> </ul>	Six years. [regs.5-8]		Any.	6 years from the date of the pension application.



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45 Additional information for jobholders, including: <ul style="list-style-type: none"> <li>• Automatic enrolment date;</li> <li>• Contributions to which the job holder is entitled under the scheme rules.</li> </ul>	Six years. [regs.5-8]		Any.	
46 Jobholder's opt-in notice.	Six years. [regs.5-8]		Must be retained in its original format.	Copies of the original format or electronically stored versions are acceptable.
47 Jobholder's opt-out notice.	Four years. [regs.5-8]		Must be retained in its original format.	Copies of the original format or electronically stored versions are acceptable.
48 Date worker became an active member.	Six years. [regs.5-8]		Any.	
49 Worker's joining notice.	Six years. [Regs.5-8]		Must be retained in its original format.	

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<p>50 Details of defined contribution, defined benefits or hybrid scheme, including:</p> <ul style="list-style-type: none"><li>• Employer pension scheme reference;</li><li>• Scheme name and address</li><li>• Scheme contracting-out certificate;</li><li>• Any evidence showing that a scheme meets the test scheme standard (for non-contracted-out DB schemes only);</li><li>• If a non-UK administered scheme, the address of the scheme and the name of the scheme regulator.</li></ul>	<p>Six years. [regs.5-8]</p>			
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<p>51 Details regarding any personal pension schemes, including:</p> <ul style="list-style-type: none"> <li>• Employer pension scheme reference;</li> <li>• Name and address of the pension provider;</li> <li>• If a non-UK administered scheme, the address of the scheme and name of the scheme regulator.</li> </ul>	<p>Six years. [regs.5-8]</p>			
<p><b><i>Pension Scheme Records</i></b></p>				
<p>52 All pension scheme trust deeds and rules.</p>		<p>Indefinite.</p>	<p>Originals.</p>	<p>If merged with another scheme, twelve years after merging.</p> <p>ICSA best practice recommends life of the scheme but internally we would like to retain indefinitely.</p>
<p>53 Statement of principles and policies required by s.35 of the Pensions Act 1995.</p>		<p>Twelve years after revision.</p>	<p>Any.</p>	<p>Evidence/Limitation.</p>
<p>54 Pension scheme investment policies.</p>		<p>Twelve years after final cessation of any benefit payable under the policy.</p>	<p>Any.</p>	<p>Evidence/Limitation.</p>

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55 Disputes procedure.		Until revised or replaced.	Any.	Required to show compliance with Pensions Act.
56 Revenue Approvals.		Indefinite.	Originals.	Best practice.  ICSA best practice recommends life of the scheme but internally we would like to retain indefinitely.
57 Superannuation - current pensioners.		Twelve years after cessation of benefit.		Commercial  ICSA best practice recommends ten years after cessation of benefit but internally we would like to retain for twelve years after cessation of benefit.
58 Records of ex-pensioners.		Twelve years after cessation of benefit.		Limitations.  ICSA best practice recommends six years after cessation of benefit but internally we would like to retain for twelve years after cessation of benefit.

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<b>Occupational Pension Schemes (Scheme Administration) Regulations 1996</b>				
59 Written appointments terms of professional advisors.		Six years from the end of the scheme year to which they relate [OPS (SA) 1996, regs.12-14].	'In writing'. [OPS(SA)]	May also be required to show compliance with Pensions Act.  ICSA best practice recommends six years after appointment ceases but internally we would like to retain for at least six years from the end of the scheme year to which they relate [OPS (SA) 1996, regs.12-14].
60 Minutes of meeting of trustees (including meetings of any of their number).	Six years from the end of the scheme year to which they relate. [OPS (SA) 1996, regs.12-14]	Life of the scheme.	'In writing'. [OPS(SA), reg.13]	Best practice.
61 Financial records including: <ul style="list-style-type: none"> <li>Any amount received in respect of an active member of the scheme;</li> <li>The date on which a member joins the scheme;</li> <li>Payments of pensions and benefits;</li> <li>Payments made to professional advisors,</li> </ul>	Six years from the end of the scheme year to which they relate. [OPS(SA) 1996, regs.12 and 14]		The regulations are neutral as to form.	

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<p>together with the name and address of the person paid and the reason for the payment;</p> <ul style="list-style-type: none"><li>• Any movement or transfer of assets from the trustees to any person, together with the name and address of the person to whom the assets were transferred and the reason for that transaction;</li><li>• Payments made to a member who leaves the scheme, together with the member's name, the leaving date, the member's benefits at that date, the method used for calculating them and how they were paid;</li><li>• Payments made to the employer</li><li>• Other payments into, and out of, the scheme including the name and address of the person the payment was made to or received from.</li></ul>				
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<p>62 Transfers into the scheme including details of the receipt of money or assets in respect of the transfer, the member's name, the terms of the transfer, the name of the transferring scheme, the date of the transfer and date of receipt of the money or assets.</p>	<p>Six years from the end of the scheme year to which they relate. [OPS(SA) Regs 1996, regs.12 and 14]</p>		<p>The regulations are neutral as to form.</p>	
<p>63 Transfers out of the scheme including details of the payment of money or assets in respect of the transfer, the member's name, the terms of the transfer, the name of the scheme transferred to, the date of the transfer and date of payment of the money or assets.</p>	<p>Six years from the end of the scheme year to which they relate. [OPS(SA) Regs 1996, regs.12 and 14]</p>		<p>The regulations are neutral as to form.</p>	

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<p>64 Details of insurance policy purchased to protect members' rights when scheme is winding up, including the name of the insurer, the names of the relevant members, the payment of money or assets and the date of such payments.</p>	<p>Six years from the end of the scheme year to which they relate [OPS(SA) Regs 1996, regs.12 and 14].</p>		<p>The regulations are neutral as to form.</p>	
<p><b><i>Retirement benefits schemes (information provision) regulations 1995 (RBS(IP))</i></b></p>				
<p>65 Accounts and actuarial valuation reports relating to the scheme, including books, documents and other records on which such accounts or reports are based.</p>	<p>Six years from the end of the scheme year in which falls the date on which the accounts were signed or, as the case may be, the report was signed. [RBS(IP), reg.15]</p>		<p>Any. [RBS(IP), reg.15(5)]</p>	<p>The regulations make provision for the furnishing of the information and documents to the commissioners of HMRC in connection with retirement benefit schemes, and for the inspection and retention of records relating to such schemes.</p>



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<p>66 Small self-administered schemes investment and borrowing transactions. All books, documents or other records relating to:</p> <ul style="list-style-type: none"> <li>• The acquisition or disposal of land;</li> <li>• Loans by scheme to an employing company;</li> <li>• Acquisition/disposal of shares of employing company.</li> </ul>	<p>Six years from the end of the scheme year in which the transaction took place. [RBS(IP), regs.5 and 15]</p>		<p>Any. [RBS(IP), reg.15(5)]</p>	<p>As above.</p>
<p>67 Documents relating to events notifiable under reg.6 (employers), reg.8 (controlling directors), reg.10 (chargeable events) and reg.11 of the RBS(IP) Regulations 1995.</p>	<p>Six years after end of scheme year in which the information relates occurred. [RBS(IP), reg.15]</p>		<p>Any. [RBS(IP), reg.15(5)]</p>	<p>As above.</p>
<p>68 Special contribution records required by reg.7 of the RBS (IP) Regulations 1995.</p>	<p>Six years from the end of the scheme year in which the special contribution to which the information relates was paid to the scheme. [RBS(IP), reg.15]</p>		<p>Any. RBS(IP), reg.15(5)]</p>	<p>As above.</p>

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<p>69 Books, documents or other records containing information which is required to be furnished pursuant to reg.9 (payments to controlling directors).</p>	<p>Six years from the end of the scheme year in which the benefits to which the information relates began to be paid. [RBS(IP), reg.15]</p>		<p>Any. [RBS(IP), reg.15(5)]</p>	<p>As above.</p>
<p>70 Documents relating to events specified in reg.15(4), i.e.:</p> <ul style="list-style-type: none"> <li>• Provision of any benefit to an employee, or to the widow, widower, children, dependants or personal representatives of an employee;</li> <li>• Refund of contributions to a person who left service as an employee without entitlement to benefits under the scheme;</li> <li>• Payment of contributions to the scheme by employer/employee;</li> <li>• Making of payments by the scheme to any employer;</li> <li>• Payment of transfer values or the purchase of annuities;</li> </ul>	<p>Six years from end of scheme year in which the event took place. [RBS(IP), reg.15]</p>		<p>Any. [RBS(IP), reg.15(5)]</p>	<p>As above.</p>

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<ul style="list-style-type: none"> <li>• Acquisition or disposal of any asset by the scheme;</li> <li>• Receipt of any income resulting from (i) the investment of assets held by the scheme, or (ii) any trading activity carried on by the scheme.</li> </ul>				
71 Documents re decision to allow retirement due to incapacity.	Six years from end of scheme year in which benefits began. [RBS(IP), reg.15]		Any. [RBS(IP), reg.15(5)]	As above.
<b>Investments</b>				
72 Register of certificates in respect of shares held by the company and held by any pension fund.		Indefinite.		Companies Act/Commercial.
73 Company and pension fund investment ledgers.		Indefinite.		Companies Act/Commercial.
74 Pension funds year end schedules of investments.		Indefinite.		Companies Act/Commercial.
75 Pension fund income ledgers.		Indefinite.		Companies Act/Commercial.

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<b>Corporate Documents</b>				
76	Agreements with trade unions.		Ten years after ceasing to be effective.	Commercial.
<b>Stores and Accounts Documents</b>				
77	Contractors time sheets.		Current + three years.	
<b>Transport</b>				
78	Drivers log book.		One year.	Commercial.
79	Vehicle mileage records.		Two years after disposal of vehicle.	Commercial.
80	Vehicle maintenance records.		Two years after disposal of vehicle.	Commercial.
81	MOT test records.		Two years after disposal of vehicle.	Commercial.
82	Registration records.		Two years after disposal of vehicle.	Commercial.