

## Record keeping – documents to retain and for how long

January 2018

All businesses must keep personnel and financial records in order to run their business efficiently and to comply with statutory requirements. The type of record will determine the length of time the record must be kept for.

Remember that:

1. All records must be kept in accordance with [data protection laws](#). Extra care should be taken with 'sensitive personal data' i.e. data relating to race, ethnic origin, political or religious opinions or philosophical beliefs, trade union membership, data concerning health or a person's sex life or sexual orientation or criminal records.
2. Businesses collecting personal data must register with the [Information Commissioner's Office](#);
3. You are not required to keep the original of all documents – copies can be stored but they must be stored in writing, including in electronic format.
4. If erasing or destroying records, then destruction must be done securely.

Document type	How long to keep for (and source of requirement)
<b>Personnel records</b>	
<ul style="list-style-type: none"> <li>• Work-seeker records including application form/CV, ID checks, terms of engagement (see also below), details of assignments, opt-out notices and interview notes for unsuccessful candidates</li> <li>• Hirer records including client details, terms of business (see below), assignment/vacancy details.</li> </ul>	<p>1 year from the last date of supply or introduction to your client (Conduct of Employment Agencies and Employment Businesses Regulations 2003 (Conduct Regulations))</p> <p>For full details please pages 16 and 19 to 20 of <a href="#">the REC Guide to the Conduct Regulations</a>.</p>
Terms of engagement with temporary worker and terms of business with clients	<p>6 years in order to deal with any civil action in the form of contractual claim (Limitation Act 1980) (5 years in Scotland).</p> <p>Please note that 6 years is not a minimum legal requirement but is the time period in which a contractual claim can be made. You will still have to establish why it is necessary to keep these records.</p>
Working time records: <ul style="list-style-type: none"> <li>• 48 hour opt out notice</li> <li>• Annual leave records</li> </ul>	2 years from the time they were created
Annual appraisal/assessment records	No specific period – under data protection laws you should only keep records for as long as is necessary.
References	Under data protection laws, only keep records for as long as is necessary. However, the Conduct Regulations require references to be kept for 1 year following the introduction or supply of a work-seeker to a client.
Records held relating to right to work in the UK	2 years after employment or engagement has ended – must not be alterable.

Document type	How long to keep for (and source of requirement)
Criminal records checks/ Disclosure Barring checks	There is no longer a 6 month time limit on how long DBS certificates can be kept for. When it comes to handling and storing certificates the <a href="#">new DBS Code</a> requires registered bodies to 'handle all information provided to them by DBS, as a consequence of applying for a DBS product, in line with the obligations under Data protection Act 1998'.
National Minimum Wage documentation: <ul style="list-style-type: none"> <li>Total pay by the worker and the hours worked by the worker</li> <li>Overtime/shift premia;</li> <li>Any deduction or payment of accommodation;</li> <li>Any absences eg rest breaks, sick leave, holiday;</li> <li>Any travel or training during working hours and its length;</li> <li>Total number of hours in a pay reference period</li> </ul>	For HMRC purposes: 3 years after the end of the pay reference period following the one that the records cover (National Minimum Wage Act 1998)  Or 6 years (5 in Scotland) in order to show that you have paid at least national minimum wage rates if a breach of contract claim is brought against you.
Sickness records – statutory sick pay	Records can be kept in a flexible manner which best suits your business but should be kept for payroll purposes (see below)
Statutory maternity, paternity, adoption pay	3 years from the end of the tax year to which it relates
Pensions auto-enrolment (including auto-enrolment date, joining date, opt in and opt out notices, contributions paid)	6 years except for opt out notices which should be kept for 4 years. For further information please see <a href="#">The Pensions Regulator's detailed guidance for employers.</a>
Gender pay gap reporting	1 year (but the statement must be kept on the Government website and organisation's own website for 3 years).
<b>Company financial records</b>	
VAT	6 years –please see an <a href="#">overview of VAT record keeping on the Gov.uk website.</a>
Company accounts	6 years –please see an <a href="#">overview of running a limited company on the Gov.uk website.</a>
<ul style="list-style-type: none"> <li>Payroll information</li> <li>CIS records</li> </ul>	3 years from the end of the tax year – please see <a href="#">Gov.uk guidance on keeping records for business.</a>
ITEPA (the intermediaries legislation) records	Report due every quarter, to be kept for no less than 3 years after the end of the tax year to which they relate.