

## RECORD KEEPING TABLE

- You must keep all records in accordance with [data protection laws](#).

You should take extra care 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.

- If you collect personal data, then you must register it with the Information Commissioner's Office.
- You are not required to keep the original of all documents and copies can be stored electronically.
- When erasing or destroying records you must do it securely.

Document type	How long to keep for (and source of requirement)
<b>Personnel records</b>	
<a href="#">Key Information Documents</a> <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</li> <li>Hirer records including client details, terms of business (see below), assignment/vacancy details.</li> </ul>	<p>One year from the last date of providing work-finding services as an Employment Agency or Employment Business as defined in the Conduct of Employment Agencies and Employment Businesses Regulations 2003 (the "Conduct Regulations")</p> <p>Please note, there is no legal obligation to keep records where you take no action in relation to an application. For full details please see the <a href="#">REC Guide to the Conduct Regulations</a>.</p>
<p>Terms of engagement with temporary workers;</p> <p>Terms of business with clients; and</p> <p><a href="#">Written statements of particulars</a></p>	<p>Six years in order to deal with any civil action in the form of contractual claim (Limitation Act 1980) (five years in Scotland).</p> <p>Please note that this six-year period is not a minimum legal requirement but after this time has expired no contractual claim can be made. You will still have to establish why it is necessary to keep these records for data protection purposes.</p>
<p>Working time records:</p> <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 you to keep references for 1 year following the introduction or supply of a work-seeker to a client.

Document type	How long to keep for (and source of requirement)
Records held relating to right to work in the UK	2 years after employment or engagement has ended – must not be alterable.
<a href="#">Criminal records checks / Disclosure barring checks</a>	<a href="#">The Disclosure and Barring Service (DBS) Code</a> requires registered bodies to handle all information provided to them by DBS, in line with the obligations under data protection laws and no longer than is necessary.
<a href="#">National Minimum Wage</a> 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 e.g. rest breaks, sick leave, holiday;</li> <li>• Any travel or training during working hours and its length; and</li> <li>• Total number of hours in a pay reference period.</li> </ul>	For HMRC purposes: three years after the end of the pay reference period following the one that the records cover (National Minimum Wage Act 1998)  For a breach of contract claim: six years (5 in Scotland) in order to show that you have paid at least national minimum wage rates.
<a href="#">Sickness Records</a> – statutory sick pay	You must keep records for payroll purposes but you can do this in the way best suited to your business.
<a href="#">Statutory maternity, paternity, adoption pay</a>	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)	Six years except for opt out notices which should be kept for four years. For further information please see <a href="#">The Pensions Regulator's detailed guidance for employers</a>
<a href="#">Gender Pay Gap reporting</a>	One year (but the statement must be kept on the Government website and organisation's own website for three years).
<b>Company Financial Records</b>	
VAT	Six years –please see an <a href="#">overview of VAT record on the gov.uk website</a>
Company accounts	Six years –please see an <a href="#">overview of running a limited company on the gov.uk website</a>
Payroll information  CIS records	Three years from the end of the tax year – please <a href="#">CIS recording keeping</a> and <a href="#">PAYE record keeping</a> guidance on the gov.uk website.
ITEPA (the intermediaries legislation) records	Report due every quarter and records to be kept for no less than three years after the end of the tax year to which they relate.  Please note that while there is no statutory requirement to keep certain records such as status determination statements, exempt company declarations etc., it is advisable to keep these for the time periods set out above in order to be able to prove compliance if necessary.