



## **KICK IT OUT**

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# Suggested/ Statutory Retention periods

## Record types

### **Accident books, accident records/reports**

**Retention period:** 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).

**Statutory authority:** 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**

**Statutory retention period:** 3 years for private companies, 6 years for public limited companies.

**Statutory authority:** 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**

**Statutory retention period:** not less than 3 years after the end of the financial year to which they relate.

**Statutory authority:** 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**

**Statutory retention period:** 40 years from the date of the last entry.

**Statutory authority:** 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)**

**Statutory retention period:** 40 years from the date of the last entry.

**Statutory authority:** 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 and medical examination certificates**

**Statutory retention period:** (medical records) 40 years from the date of the last entry; (medical examination certificates) 4 years from the date of issue.

**Statutory authority:** 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)



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### **Medical records under the Ionising Radiations Regulations 1999**

**Statutory retention period:** until the person reaches 75 years of age, but in any event for at least 50 years.

**Statutory authority:** The Ionising Radiations Regulations 1999 (SI 1999/3232).

### **National minimum wage records**

**Statutory retention period:** 3 years after the end of the pay reference period following the one that the records cover.

**Statutory authority:** National Minimum Wage Act 1998.

### **Records of tests and examinations of control systems and protective equipment under the Control of Substances Hazardous to Health Regulations (COSHH)**

**Statutory retention period:** 5 years from the date on which the tests were carried out.

**Statutory authority:** 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**

**Statutory retention period:** until the child/young adult reaches the age of 25.

**Statutory authority:** Limitation Act 1980 (updated and applicable in 2022).

### **Retirement Benefits Schemes – records of notifiable events, for example, relating to incapacity**

**Statutory retention period:** 6 years from the end of the scheme year in which the event took place.

**Statutory authority:** The Retirement Benefits Schemes (Information Powers) Regulations 1995 (SI 1995/3103)

### **Statutory Maternity Pay records, calculations, certificates (Mat BIs) or other medical evidence**

**Statutory retention period:** 3 years after the end of the tax year in which the maternity period ends.

**Statutory authority:** The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended.

### **Wage/salary records (also overtime, bonuses, expenses)**

**Statutory retention period:** 6 years.

**Statutory authority:** Taxes Management Act 1970.

### **Working time records**

**Statutory retention period:** 2 years from date on which they were made.

**Statutory authority:** The Working Time Regulations 1998 (SI 1998/1833).

### **Actuarial valuation reports**

**Retention period:** permanently.



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### **Application forms and interview notes (for unsuccessful candidates)**

Retention period: 1 year (Minimum of 1 year to allow for legal challenge.)

### **Assessments under health and safety regulations and records of consultations with safety representatives and committees**

Retention period: permanently.

### **Inland Revenue/HMRC approvals**

Retention period: permanently.

### **Marketing databases (personal data)**

Retention period: 6 years after last contact by data subject where the legal basis for processing is the legitimate interest of the data controller or consent, or until the data subject objects to the processing or withdraws consent.

### **Money purchase details**

Retention period: 6 years after transfer or value taken.

### **Parental leave**

Retention period: 18 years from the birth of the child.

### **Pension scheme investment policies**

Retention period: 12 years from the ending of any benefit payable under the policy.

### **Pensioners' records**

Retention period: 12 years after benefit ceases.

### **Personnel files and training records (including disciplinary records and working time records)**

Retention period: 6 years after employment ceases.

### **Redundancy details, calculations of payments, refunds, notification to the Secretary of State**

Retention period: 6 years from the date of redundancy

### **Clients' records**

Retention period: 6 years from the date of last contact

### **Training records for external organisations**

Retention period: 6 years from the date of training