

Data Type	Business Retention Period	Justification	Guidance	Expiry Action
Payroll				
Personal information and changes affecting name, address, bank account details, etc.	7 years	<p>Details are contained in financial payroll records and must comply with:</p> <p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year</p> <p>Section 886 of the Taxes Consolidation Act 1997 states records are to be kept for a minimum of 6 years after the completion of the transactions, acts, or operations to which they relate.</p> <p>Organisation of Working Time (Records) (Prescribed Form and Exemptions) Regulations 2001 S.I. 473/2001 requires an employer to collect information such as the name and address of an employee, their Revenue and PPS Number.</p>	Current staff are to update their own details in Core when required.	Confidential shredding and/or secure deletion of electronic records
Register of Employees	Permanent	PAYE Regulation 8 requires an employer to maintain a register of employees which contains information such as: name, address, PPS number, the date of commencement of each employee, the date of cessation of employment of each employee.		Archive

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Time sheets and over-time sheets	7 years	<p>Section 11 of the Statute of Limitations 1957 provides a limitation period of 6 years for perceived breaches of contracts to be addressed by law. The 7 year period allows for claims which may be commenced towards the end of the appeal period.</p> <p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year.</p> <p>Section 9 of the Minimum Wage Act requires certain employees to provide their employer with a record of their working hours.</p>	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records
Authorisation to deduct from pay	7 years	<p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year</p> <p>Section 11 of the Statute of Limitations 1957 provides a limitation period of 6 years for perceived breaches of contracts to be addressed by law. The 7 year period allows for claims which may be commenced towards the end of the appeal period.</p>	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records
Listings/payslips	7 years	Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year.	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be	Confidential shredding and/or secure deletion of electronic records

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		<p>Section 886 of the Taxes Consolidation Act 1997 states records are to be kept for a minimum of 6 years after the completion of the transactions, acts, or operations to which they relate.</p> <p>Section 22 of the National Minimum Wage Act 2000 states these records must be kept for a minimum of 3 years from the date of their creation.</p>	destroyed/deleted as soon as feasible.	
Expenses, claim forms, and receipts	7 years	<p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year.</p> <p>Section 11 of the Statute of Limitations 1957 provides a limitation period of 6 years for perceived breaches of contracts to be addressed by law. The 7 year period allows for claims which may be commenced towards the end of the appeal period.</p>	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records
Staff scheme: cycle to work, travel pass, annual tax saver	7 years	<p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year.</p> <p>Section 886 of the Taxes Consolidation Act 1997 states records are to be kept for a minimum of 6 years after the</p>	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records

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		<p>completion of the transactions, acts, or operations to which they relate.</p> <p>Section 11 of the Statute of Limitations 1957 provides a limitation period of 6 years for perceived breaches of contracts to be addressed by law. The 7 year period allows for claims which may be commenced towards the end of the appeal period.</p>		
<p>Calculations, appointments, pay awards, pay increments, and pay scales</p>	<p>7 years</p>	<p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year.</p> <p>Section 886 of the Taxes Consolidation Act 1997 states records are to be kept for a minimum of 6 years after the completion of the transactions, acts, or operations to which they relate.</p> <p>Section 59 of the Pensions Act 1990 requires proper financial records to be kept by trustees of pension schemes.</p> <p>Section 11 of the Statute of Limitations 1957 provides a limitation period of 6 years for perceived breaches of contracts to be addressed by law. The 7 year period allows for claims which may be commenced towards the end of the appeal period.</p>	<p>Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.</p>	<p>Confidential shredding and/or secure deletion of electronic records</p>

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Payroll reports for weekly, monthly, and part-time staff	7 years	Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records
Pension and superannuation payment records	Life of individual and dependants plus 7 years	<p>Section 59 of the Pensions Act 1990 requires proper financial records to be kept by trustees of pension schemes</p> <p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year</p> <p>Section 11 of the Statute of Limitations 1957 provides a limitation period of 6 years for perceived breaches of contracts to be addressed by law. The 7 year period allows for claims which may be commenced towards the end of the appeal period.</p>	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records
CSO correspondence and returns	7 years	The reports contain anonymous statistical data and do not fall under GDPR. Statistics are provided to the CSO under the Statistics Act 1993.	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records
Revenue correspondence and returns	7 years	To comply with standards and codes issued by the Revenue Commissioners.	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be	Confidential shredding and/or secure deletion of electronic records

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			destroyed/deleted as soon as feasible.	
P35s and P60s	7 years	<p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year</p> <p>Section 886 of the Taxes Consolidation Act 1997 states records are to be kept for a minimum of 6 years after the completion of the transactions, acts, or operations to which they relate.</p>	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records
Employee union membership data (held in payroll records where membership deductions are taken from pay and deduction authorisation records)		<p>Section 285 of the Companies Act 2014 states that accounting records are to be kept for at least 6 years after the end of the financial year</p> <p>Section 11 of the Statute of Limitations 1957 provides a limitation period of 6 years for perceived breaches of contracts to be addressed by law. The 7 year period allows for claims which may be commenced towards the end of the appeal period.</p>	Single official record to be held by designated office holder, with access available to all authorised officers. Duplicates to be destroyed/deleted as soon as feasible.	Confidential shredding and/or secure deletion of electronic records