

Employee Record Keeping Requirements

By law employers must retain certain documentation relating to their employees for specific minimum periods. These may be requested by NERA or other bodies during inspection. It is also recommended that employers retain other documentation relating to their employees for their own benefit. In the event of a dispute it is important that the employer has supporting documentation. Below is a list of some of the main requirements and recommendations.

Employee Documentation	Minimum Period to be Retained	Comment
List of Employees	Current	NERA may request to see a list of all employee including full names, address and PPS numbers
Commencement/Termination Dates	Current	Dates of commencement and dates of termination of employees
Written Terms of Employment/Contract	Current and for 1 year after termination	Employer must retain a copy of this statement throughout the employee's employment and for one year after termination
Payroll details and Payslips	6 years	Records, calculations and documents relating to the value of benefits for employees must be kept for 6 years in the event of an audit by Revenue. NERA may also inspect these in an audit and seek evidence that employees are supplied with payslips.
Board and Lodgings		Details of any board or lodgings provided may be requested by NERA inspectors during an audit.
Hours of Work	3 years	Details of days and hours worked each week, annual leave and public holidays taken and payment received for same. Rest break records and/or records of notification of employees being fully informed about rest break entitlement and procedures if rest break is unable to be taken.
Young Persons	3 years	Need to retain records for 3 years to demonstrate that employer has complied with Protection of Young Persons (Employment) Act 1996.
Employment Permits	5 years	Records on employment permits

		for Non-EEA nationals must be retained for 5 years or for the duration of the employment.
Maternity Leave Records		Keep records of all documents and correspondence related to leave. Claims can be made within 6 months of employers being informed of an issue giving rise to a dispute or extended to 12 months in exceptional circumstances
Adoptive Leave Records		Keep records of all documents and correspondence related to leave. Claims can be made within 6 months of employers being informed of an issue giving rise to a dispute or extended to 12 months in exceptional circumstances.
Parental Leave Records	8 years	Records of Parental Leave taken must be retained for 8 years. Copies of notices required under the Parental Leave Acts 1998 and 2006 must be retained for 3 years.
Force Majeure Leave Records	8 years	Records of Force Majeure Leave taken must be retained for 8 years. Copies of notices required under the Parental Leave Acts 1998 and 2006 must be retained for 3 years.
Carers Leave	8 years	Records of Carer's Leave taken must be retained for 8 years. Copies of notices required under the Carer's Leave Act 2001 must be retained for 3 years.
Recruitment		Unsolicited Application forms/CVs should be retained for 1 year. All documentation relating to an advertised position and the decision making process should be retained for 2 years.
Accident Reports	Ongoing	Employers should keep records of reported accidents, investigations and follow up of same. The statute of limitations dictates the time limit that a

		person has to take proceedings against an employer for an injury at work. This is normally 2 years.
Safety Training Documentation	Ongoing	Ensure that all safety training is up to date, recorded and filed. This may be important in the event of a workplace accident or incident.
Training Documentation	Ongoing	It is advisable to keep records of any training given to employees. This includes instruction/documentation on the performance of his/her role and instruction/documentation given on procedures, policies, rules and regulations operating in the company.