
Retention of Data Guidelines

ORGANISATION

Approval date: 00/00/00

Revision date: 00/00/00

1.Responsibility for approval of policy	Board of Management
2.Responsibility for implementation	
3.Responsibility for ensuring review	

Retention and Review of Data- General Principles

- Any personal data relating to employees, suppliers, clients, funders, supporters or other stakeholders should not keep for any longer than necessary for the purposes for which it was obtained
- Precautions should be taken to protect written copies from damages due to fire, and water
- Precautions should be taken to protect all electronic data from viruses or technical failure
- Data management systems need to be regularly monitored. [INSERT ROLE] will do spot checks on quality of documentation and record keeping
- [INSERT ROLE] will do a review every year to ensure that data are not being kept for any longer than they need to be. The table below is a guideline only to retention periods for specified data. In the event of unspecified data, a blanket period of six years will apply in respect of retention
- Data related to ongoing legal and investigative actions should not be destroyed
- Care should be taken to ensure that data are disposed of correctly and securely. Where possible, old records should be shredded

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
FINANCE + TAX			
Journals/Ledgers	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Payroll/Timesheets	10 years	s. 903 and 1064 TCA, 1997	Destroy under confidential conditions
Capital Property	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Policies/Procedures	7 years (None specified legally)	Best Practice	Destroy
Banking Documents	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Budgets/Financial Forecasts	7 years (None specified legally)	Best Practice	Destroy under confidential conditions
Investments	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Bonds/Debentures	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Loans/Credits	6 years	s. 886 TCA, 1997	Destroy under confidential conditions

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Bad Debts/ Collections	6 years	s. 886 TCA, 1997 and s. 11(4) SL, 1957	Destroy under confidential conditions
Financial Statements	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Audits, External	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Purchasing Documentation	6 years	s. 886 TCA, 1997 and s. 11(1)(a) SL, 1957	Destroy
Shipment Documentation	6 years	s. 84, VATC, 2010 and s. 11 SL, 1957	Destroy
Records relating to delivery of goods or rendering of services (e.g. invoices, books, credit notes, debit note, receipts, accounts, vouchers, bank statements etc)	6 years	s. 84 VATC, 2010	Destroy

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Taxation Income Tax Corporation Tax Capital Gains Tax VAT	10 years 10 years 10 years 6 years	s.886 TCA,1997 and s. 1064 TCA, 1997 s.886 TCA,1997 and s. 1064 TCA, 1997 s.886 TCA,1997 and s. 1064 TCA, 1997 s. 84 VATC, 2010	Destroy under confidential conditions Destroy
HUMAN RESOURCES			
Employment Agreement	6 years from end of employment	s. 25 OWTA, 1997, S.I. 473 of 2001 & s. 11 SL, 1957	Destroy under confidential conditions
Employment Agreement of Directors	Permanent (None specified legally)	Best Practice	N/A

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Employee Benefit Plans (insurance, pension, retirement etc.)	6 years from end of employment	s. 11 SL, 1957 s. 886 TCA, 1997 s. 903(6) TCA, 1997	Destroy under confidential conditions
Elections and Promotions	up to 12 months - where the applicant has been unsuccessful 6 years - from the date of cessation of employment	s. 8(1), 8(5), 8(6), 8(7), 8(8) and s. 77(5)(b) EEA, 1998, as amended. s. 11 SL, 1957	Destroy under confidential conditions
Interviews and Employee Selection	<ul style="list-style-type: none"> up to 12 months - where the applicant has been unsuccessful 6 years - from the date of cessation of employment where the applicant has been successful 	s. 8(1), 8(5), 8(6), 8(7) and s77(5)(b) EEA, 1998, as amended, s. 11 SL, 1957	Destroy under confidential conditions

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Evaluation Records	6 years from end of employment	s. 25 OWTA, 1997, S.I. 473 of 2001 & s. 11 SL, 1957	Destroy under confidential conditions
Personnel Files & Employee Records	6 years from end of employment	s. 25 OWTA, 1997, S.I. 473 of 2001 & s. 11 SL, 1957	Destroy under confidential conditions
Medical Records	6 years from end of employment	s. 25 OWTA, 1997, S.I. 473 of 2001 & s. 11 SL, 1957	Destroy under confidential conditions
Accident/ injury Reporting	10 years	Reg. 60, SI 44 of 1993	Destroy under confidential conditions
Workers' Compensation Claims <ul style="list-style-type: none"> • Personal Injuries (including fatal injuries) • Actions based on tort or contract 	<p>2 years from end of employment</p> <p>6 years from end of Employment</p>	<p>s. 3 and s. 6 SLAA, 1991, as amended by Civil Liability and Courts Act, 2004</p> <p>s. 11 SL, 1957</p>	Destroy under confidential conditions

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Health and Safety	1 year	s. 82(£) SHW, 2005 and best practice	Destroy under confidential conditions
Parental Leave and Force Majeure Leave	8 years	s. 27, PLA, 1998	Destroy under confidential conditions
Carer's Leave	8 years	s.31 Carer's Leave Act 2001	Destroy under confidential conditions
Holidays	3 years	s.50WTA 1997	Destroy under confidential conditions
Training/ Development	up to 12 months	s. 8(7), 8(8) and s. 77(5)(b) EEA, 1998, as amended.	Destroy under confidential conditions
Salary (Administration Only - Payroll data retention requirements above under Finance/Tax)	up to 12 months	s. 6 PWA, 1991, s. 41(6) and 41(8) WRC Act 2015	Destroy under confidential conditions
Job Descriptions	up to 12 months	s. 8(1) & 8(5) and s. 77(5)(b) EEA, 1998, as amended.	Destroy
Collective Redundancies	3 years	s. 18, PEA, 1977	Destroy under confidential conditions
ALL VOLUNTEERS HR DATA	2 years (None specified legally)	Best Practice	Destroy under confidential conditions

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
LEGAL			
Legal Projects	None applicable	Best Practice	Not applicable
Intellectual Property Rights: Copyright/ Trademark / Patents	None applicable	Not applicable	Not applicable
Legal Opinions	None applicable	Best practice	Not applicable
Claims/Litigation ongoing	None applicable	Best Practice	Not applicable
Final Judgments	12 years	s. 11(6)(a) SL, 1957	Destroy under confidential conditions
Settlements	6 years	s. 11(1)(a) SL, 1957	Destroy under confidential conditions
Insurance Documentation	10 years	Best Practice	Destroy

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Contracts/ Agreements	Terminated and/or expired contracts/agreements should be examined in light of: <ul style="list-style-type: none"> • 6 years from date of breach of contract for action in respect of breach 	s. 11(1)(a) SL, 1957	Destroy under confidential conditions
Contracts/Agreements (continued)	<ul style="list-style-type: none"> • 6 years from date of contract for recovery of monies • 6 years from the date or termination and/or expiry • 12 years from the date or termination and/or expiry if under seal in each case 	<p>s. 11(4) SL, 1957</p> <p>s. 11(5)(a) SL, 1957</p> <p>s. 11(5)(a) SL, 1957</p>	Destroy under confidential conditions

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Contract Performance <ul style="list-style-type: none"> • Acceptance schedules • Performance metrics 	6 years from date of breach of contract for action in respect of breach 6 years from date of contract for recovery of monies	s. 11(1)(a) SL, 1957 s. 11(4) SL, 1957	Destroy under confidential conditions
Property Ownership	Permanent (None specified legally)	Best Practice	Not applicable
Contracts for the purchase of shares or "contingent purchases"	10 years after the contract has been fully performed	s. 112(1) of the Companies Act 2014	Destroy

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Corporate records: Board formal documentation such as minutes and resolutions, Articles of Association, Memoranda of Association, Certificates of Incorporation, Central Bank/Regulator authorisations etc. Board informal/support documentation such as budgets, strategic planning, audits and information concerning action taken in relation thereto	Permanent (None specified legally)	Best Practice	Not applicable
Correspondence (including regulatory investigations, inquiries and examinations, customer complaints and other matters	6 years (None specified legally)	Best Practice	Not applicable

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
FACILITIES			
Property Management Safety Statements	Until superseded	s. 20 SHW, 2005	Destroy
Safety Files	Period for which interest in property is retained	Reg. 8(1) and 8(2), SI 504 of 2006	Destroy
Payments to sub-contractors	6 years	s. 904(6) TCA, 1997	Destroy under confidential conditions
Documents relating to Construction work, Modifications and planning documentation	Permanent (None specified legally)	Best Practice	Destroy
CLIENT DATA			
Client Files	2 years (None specified legally) <i>Information considered to be important in terms of possible future engagement with the service by a client, can be kept securely for as long as deemed relevant</i>	Best Practice	Destroy under confidential conditions

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Client Data on PASS	Need to discuss		
FUNDRAISING			
Need to discuss			
SUPPORTERS/ADVOCACY			
Need to discuss			
CCTV			
Images on film	1 month except where the images show an issue/crime that is being investigated	Best Practice	Destroy

1. EEA, 1998
2. LDPA, 1991
3. PEA, 1977
4. PLA, 1998
5. PWA, 1991
6. OWTA, 1997
7. S.I. 473 of 2001 Regulations 2001 SHW, 2005
8. SI 44 of 1993
9. SI 504 of 2006
10. SL, 1957
11. SLM, 1991
12. TCA, 1997
13. WRC Act 2015
14. VATC, 2010

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1. Employment Equality Act, 1998
 2. Liability for Defective Products Act, 1991
 3. Protection of Employment Act, 1977
 4. Parental Leave Act, 1998
 5. Payment of Wages Act, 1991 Organisation of Working Time Act 1997
 6. Organisation of Working Time (Records) (Prescribed Form and Exemption)
 7. Safety, Health and Welfare at Work Act, 2005
 8. Safety, Health and Welfare at Work (General Application) Regulations, 1993
 9. Safety, Health and Welfare at Work (Construction) Regulations, 2006
 10. Statute of Limitations, 1957
 11. Statute of Limitations (Amendment) Act, 1991
 12. Taxes Consolidation Act, 1997
 13. Workplace Relations Act 2015
 14. Value Added Tax Consolidation Act, 201