

Records Retention

Set out below is schedule of records that must be retained under federal laws. Certain retention periods have evolved over time as “best practices”, and do not originate under federal laws. These best practices are set out in brackets in the middle column.

RECORD	RETENTION PERIOD	REASON
Personnel Records		
Benefits descriptions per employee	4 years	Best Practice
Collective bargaining agreements	3 years	29 C.F.R. §516.5
Donor records and acknowledgement letters	7 years	Best Practice (and 26 C.F.R. §1.170A-13)
EEO-1 Reports	Permanent	ADA; Title VII
Employee applications and resumes of unsuccessful candidates	1 Year	ADA; Title VII; ADEA
Employee benefit plans subject to ERISA (includes plans regarding health and dental insurance, 401K, long-term disability and Form 5500)	6 years from when the record was required to be disclosed	29 U.S.C. §1027
Employee offer letters (and other documentation regarding hiring, promotion, demotion, transfer, lay-off, termination or selection for training)	1 year from the date of the record or the action involved, whichever is later, or 1 year from date of involuntary termination	29 C.F.R. § 1602.14
Employment contracts; employment and termination agreements	3 years from their last effective date	29 C.F.R. § 516.5
Employee records with information on pay rate or weekly compensation	3 years	29 C.F.R. §1627.3
Hazardous material exposures	Duration of employment	29 C.F.R. § 1910.1020

RECORD	RETENTION PERIOD	REASON
	+ 30 years	
I-9 Forms	3 years after date of hire or 1 year after employment is terminated, whichever is later	8 U.S.C. § 1324a(b); 8 C.F.R. § 274a.2(b)(2)
Injury and Illness Incident Reports (OSHA Form 301) and related Annual Summaries (OSHA Form 300A); Logs of work-related injuries and illnesses (OSHA Form 300)	5 years following the end of the calendar year covered by the record	29 U.S.C. § 657; 29 C.F.R. §1904.33
Supplemental record for each occupational injury or illness (OSHA Form 101); Log and Summary of Occupational Injuries and Illnesses (OSHA Form 200)	5 years following the year to which they relate	29 U.S.C. §657; 29 C.F.R. §1904.44
Job descriptions, performance goals and reviews	Termination + 7 years	29 C.F.R. § 1602.32
Garnishment records	2 years	29 C.F.R. § 1602.32
Employee polygraph test records	3 years	29 U.S.C. § 2005
Employee tax records	4 years from the date tax is due or paid	26 U.S.C. §3101-3128
Medical exams required by law	Duration of employment + 30 years	29 C.F.R. § 1910.1020
Pension plan and retirement records	Permanent	Best Practice
Pre-employment tests and test results	1 year from date of personnel action	29 C.F.R. §1627.3
Salary schedules; ranges for each job description	2 years	29 C.F.R. §1620.32

RECORD	RETENTION PERIOD	REASON
Hours worked time reports	Termination + 3 years	Best Practice
Training agreements, summaries of applicants' qualifications, job criteria, interview records and identification of minority and female applicants	Duration of training + 4 years	29 U.S.C. §206(d)
Workers' compensation records	[4 years]	29 C.F.R. §1910.1020
Payroll Records		
Payroll registers (gross and net)	[3 years + 30 days from the last date of entry]	29 C.F.R. §516.5
Time cards; wage rate tables; pay rates; work and time schedules; earnings records; records of additions to or deductions from wages; records on which wage computations are based	2 years	Equal Pay Act, FLSA; 29 C.F.R. §516.6
W-2 and W-4 Forms and Statements	Termination + 7 years	26 C.F.R. §31.6001