

Record Category	Retention Period	Reason for Retention
<p>Personal, contact, and emergency contact information provided by you such as names, phone number, email address, postal address, nationality, date of birth and next of kin contact details.</p>	<p>Duration of employment + 7 years</p>	<p>Used to manage your employment with the Company for communication, or emergency communications during or after your employment.</p> <p>However, the Statute of Limitations 1957 provides that a claim for breach of contract may be brought for up to 6 years from the date of breach. Plaintiffs have 1 year from the commencement of proceedings to serve such proceedings on a defendant. It is recommended, therefore, that all contractual and related documentation be retained for the duration of employment and 7 years from the termination or expiration of the contract.</p>
<p>Employee's terms and conditions of employment.</p>	<p>Duration of employment + 1 year</p>	<p>The Terms of Employment (Information) Act, 1994 requires that an employee's terms and conditions of employment be retained for the duration of their employment and for a period of 1 year thereafter.</p>

<p>Record types: for the following Data</p> <ul style="list-style-type: none"> • Income Tax; • National insurance number / PPS number; • Tax authority correspondence; • Statutory maternity, paternity, adoptive or parent's benefit, where paid through payroll; and • Records relating to enhanced revenue 	<p>Duration of employment or 6 years after the financial year the record relates to, or to the end of any enquiry by the Revenue Commissioners</p>	<p>Used to address any queries with respect to an employee's social security, statutory entitlements or tax history.</p> <p>Financial records, including records of all sums of money received and expended in the course of the Company's activities, (such records of income tax, PAYE, PRSI contributions, and statutory maternity, paternity, adoptive or parent's benefit where paid through an employer's payroll, etc.) must be kept for a minimum 6 years from the end</p>
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<p>requirements such as travel or subsistence payments.</p>		<p>of the financial year under Section 886 of the Taxes Consolidation Act 1997 (as amended).</p> <p>Used to comply with Enhanced Revenue Reporting Requirements under Section 897C of the Finance Act 2022.</p>
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<p>Maternity, Adoptive and Parent's Leave (non-financial records).</p>	<p>18 months from the date of leave</p>	<p>Used to address any queries or claims under the Employment Equality Act 1998-2015 or the Unfair Dismissals Act 1977 (as amended) where a claim may be taken up to 12 months after the leave, plus an additional 6 months to allow time for the WRC to process a complaint lodged at the last minute before the expiry (of 12 months).</p>
<p>Records documenting Parental Leave.</p>	<p>12 years after the year it relates to (i.e. the date that the leave is taken)</p>	<p>Used to address any queries with respect to an employee's social security, statutory entitlements or tax history.</p> <p>Section 27 of the Parental Leave Act 1998 (as amended) provides that records of parental leave showing the period of employment of each employee and the dates and times upon which each employee was on parental leave must be retained for a period of 12 years.</p>
<p>Records regarding Force Majeure Leave.</p>	<p>8 years after the year it relates to</p>	<p>Section 27 of the Parental Leave Act 1998 (as amended) provides that records of force majeure leave showing the period of employment of each employee and the dates and times upon which each employee was on force majeure leave must be retained for a period of 8 years.</p>

Paternity and Carer's Leave.	8 years after the year it relates to (i.e. the year the relevant leave is taken)	Section 17 of the Paternity Leave and Benefit Act 2016 and Section 31 of the Carer's Leave Act 2001 require that records of paternity leave and carer's leave are retained for a period of 8 years after the relevant paternity leave is taken.
Parents Leave records (non-financial records)	18 months from the date of leave	Used to address any queries or claims under the Employment Equality Act 1998-2015 or the Unfair Dismissals Act 1977 (as amended) where a claim may be taken up to 12 months after the leave, plus an additional 6 months to allow time for the WRC to process a complaint lodged at the last minute before the expiry (of 12 months).
Records documenting sickness or absence (non-financial records).	4 years after the year it relates to or the date of the record	Used to address any queries with respect to an employee's statutory entitlements or tax history. Section 13 of the Sick Leave Act 2022 provides that an employer shall keep a record of the statutory sick leave taken by each employee (including the details of the period of leave, the date and times of the leave and the rate of statutory sick leave payment) for a period of 4 years.

Medical Care Leave.	3 years from the date of the leave	Used for compliance with leave taken by employees who avail of leave for medical care for the purposes of providing personal care or support to a person – including the child, spouse, civil partner, cohabitant, parent, grandparent, sibling or person residing in the same household of the employee – who is in need of significant care or support for a serious medical reason in accordance with Section 27 of
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		the Parental Leave Act 1998 (as amended).
Domestic Violence leave.	3 years from the date of the leave	Used for compliance with leave taken by employees who avail of this leave to relocate or to seek medical attention; to obtain counselling; to obtain victims services; to obtain a court order; to seek legal assistance or assistance from An Garda Síochána in accordance with section 27 of the Parental Leave Act 1998 (as amended).

Salary details and pension records.	<p>7 years from the end of employment</p> <p>12 years if any pension records are in the form of deeds</p>	<p>Used to inform the Company's employment incentive programs and overall understanding of compensation, to address queries from the relevant individuals and defending claims.</p> <p>The Statute of Limitations 1957 provides that a claim for breach of contract may be brought for up to 6 years from the date of breach. Plaintiffs have 1 year from the commencement of proceedings to serve such proceedings on a defendant. It is recommended, therefore, that all contractual and related documentation be retained for the duration of employment and 7 years from the termination or expiration of the contract.</p> <p>Under the same Act, the limitation period for an action grounded on a deed is 12 years.</p>
Retirement benefits schemes events where they relate to an individual (for example a change in minimum contribution levels).	Records should be retained for 7 years from the occurrence of the retirement benefit scheme event where such data relates to identified or identifiable individuals	Used to inform the Company's employment incentive programs and overall understanding of compensation and to address queries from the relevant individuals.

		<p>The Statute of Limitations 1957 provides that a claim for breach of contract may be brought for up to 6 years from the date of breach. Plaintiffs have 1 year from the commencement of proceedings to serve such proceedings on a defendant. It is recommended, therefore, that all other documentation related to retirement benefits schemes events be retained for 7 years from the date of the relevant event.</p>
Workplace bullying.	18 months from the end of employment	<p>Used to address any queries or claims under the Employment Equality Act 1998-2015 or the Unfair Dismissals Act 1977 (as amended) where a claim may be taken up to 12 months after the incident complained of, plus an additional 6 months to allow time for the WRC to process a complaint lodged at the last minute before the expiry (of 12 months).</p>

<p>Redundancy (non-financial records)</p>	<p>18 months (individual redundancy) or 3 years (collective redundancy) after the year it relates to.</p>	<p>Used to address any queries or claims under the Employment Equality Act 1998-2015 or the Unfair Dismissals Act 1977 (as amended) where a claim may be taken up to 12 months after the redundancy, plus an additional 6 months to allow time for the WRC to process a complaint lodged at the last minute before the expiry (of 12 months).</p> <p>Under Section 18 of the Protection of Employment Acts 1977 – 2014, where an employer carries out a <u>collective redundancy</u>, records must be retained to demonstrate that the employer complied with mandatory requirements for at</p>
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		<p>least 3 years from the date on which they were made.</p>
<p>Grievance & Disciplinary records</p>	<p>18 months from the end of employment.</p>	<p>Used to address any queries or claims under the Employment Equality Act 1998-2015 or the Unfair Dismissals Act 1977 (as amended) where a claim may be taken up to 12 months after the incident complained of, plus an additional 6 months to allow time for the WRC to process a complaint lodged at the last minute before the expiry (of 12 months).</p>

<p>Application forms and interview notes captured as part of the application process.</p>	<p>18 months for any unsuccessful applicant.</p>	<p>To address queries from unsuccessful candidates and to assist in managing the recruitment process.</p> <p>Documents relating to the recruitment process should be retained for 18 months in case they are required to address any queries or claims under the Employment Equality Act 1998/2015 where a claim may be taken up to 12 months after the incident complained of, plus an additional 6 months to allow time for the WRC to process a complaint lodged at the last minute before the expiry (of 12 months).</p>
<p>Payslips</p>	<p>3 years from the date of creation.</p>	<p>Concerning retention of a copy of the payslip documentation provided to employees, Section 22 of the National Minimum Wage Act 2000 provides that payslips showing that employees were paid at least minimum wage must be retained for a period of 3 years.</p> <p>However, please note that retaining copies of payslips is distinct from all financial</p>

		records, including records of all sums of money received and expended in the course of the Company's activities, (such records of income tax, PAYE, PRSI contributions, and statutory maternity, paternity, adoptive or parent's benefit where paid through an employer's payroll, etc.), which must be kept for a minimum 6 years from the end of the financial year under Section 886 of the Taxes Consolidation Act 1997 (as amended).
Working Time records	3 years from the date of creation.	Section 25 of the Organisation of Working Time Act 1997 provides that records of weekly working hours must be retained for a 3 year period.
Workplace accident records	10 years from the date of the accident or dangerous occurrence.	Under Regulation 60 of the Safety, Health and Welfare at Work (General Applications) Regulations 1993 records of workplace accidents must be retained for 10 years from the date of the accident.

<p>Employment permits for thirdcountry nationals (outside of the EEA and Switzerland).</p>	<p>5 years or a period equal to the duration of employment (whichever is longer).</p>	<p>Where an employer employs a foreign national who has an employment permit under the Employment Permits Acts 2003 to 2014, the employer must keep a record containing certain information for 5 years under Section 27 of the Employment Permits Act 2006. This information includes the employment concerned, the duration of the employment, and the particulars of the employment permit.</p>
<p>Criminal background checks (US)</p>	<p>Duration of employment or a minimum of 5 years from date of report (as applicable).</p>	<p>Fair Credit Reporting Act (FCRA) The Company has a legitimate interest in retaining background</p>
		<p>check records for all current employees to demonstrate compliance with information security accreditations.</p>

Protected Disclosures records	18 months from the end of employment.	<p>As it is not possible to know at the time of disclosure whether the disclosure will subsequently be deemed protected under the Protected Disclosures Act (as amended) written records, including timelines, in relation to any assessment and/or investigation undertaken should be maintained.</p> <p>Records retained here will be used to address any queries or claims under the Protected Disclosures Act 2014 (as amended) where a claim may be taken up to 12 months after the incident complained of, plus an additional 6 months to allow time for the WRC to process a complaint lodged at the last minute before the expiry (of 12 months).</p>
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Flexible and Remote working arrangements records	3 years after the date on which the record is made.	<p>Under section 27 of the Parental Leave Act 1998 (as amended), an employer must keep a record of approved arrangements taken by their employees including:</p> <ul style="list-style-type: none"> • The period of employment of each employee; • The dates on which each employee was on an approved remote or flexible working arrangement; and • The number of times each employee was on an approved remote or flexible working arrangement.
		Employers who fail to maintain adequate records may be liable on summary conviction of a fine of up to €2,500.