

## Payroll Retention of Records

The retention of payroll records is important, and in many cases the periods required to hold information are longer than with most other records.

Employee records must be kept for the following periods: -

Wages and Salary agreements	6 years, plus the current year
Annual Wages and Tax Returns	6 years, plus the current year
Payroll preparation records	)
Medical records	) 12-15 years
Accident books	)
Staff personal records	from 7 years after employment ends
Job Applications	2 years
Clock cards and time sheets etc	2 years

Some payroll documentation must be kept for longer periods due to the possibility of litigation (i.e. medical and accident books).