

DOCUMENT RETENTION POLICY

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1. Objective

- 1.1 HES is committed to carry out its business in a legal manner. HES has a duty to handle the retention of personal data in accordance with the data protection laws and retain proper records of business activities to meet other legal and regulatory requirements.
- 1.2 For the basic principles on how HES approaches data privacy, please refer to this topic in the Code of Conduct. For further background you can refer to the Privacy Policy and the data protection Statements.
- 1.3 While the Code of Conduct sets out the basic principles that all HES Personnel should follow, this Policy provides further guidance on the retention of documents and records. It should be read and understood by all employees of the Business Development, Finance, HR and Legal departments, as these employees need to handle (personal) data and documents frequently as part of their job function. This Policy may also be read by any other employee of HES that would like to obtain further guidance on this topic.

TERM	DEFINITION
HES	HES International and all wholly-owned or controlled direct and indirect subsidiaries of HES International, as well as joint ventures in which HES holds a majority interest.
HES Personnel	Any board of directors member, officer, employee, or independent contractor of HES and its group companies and majority joint ventures.
Personal Data	Means any information which relates to an identifiable living individual. This definition is very wide and captures almost any information (from a person's name to their mobile number) to the extent that it relates to a living individual who can be identified.
Policy	This Document Retention Policy.
Processing	Means collecting, storing, analysing, using, disclosing, archiving, deleting or doing absolutely anything else with Personal Data.
Sensitive Personal Data	Personal Data which relates to an individual's race, ethnicity, political opinion, religion, trade union membership, genetic data, biometric data, health, sex life or sexual orientation, criminal convictions and offences.

- 1.4 Other related and/or applicable policies:
- Code of Conduct
 - Privacy Policy
- 1.5 Annexes:
- Annex 1: Retention periods under Dutch Law
 - Annex 2: Retention periods under Belgian Law
 - Annex 3: Retention periods under French Law
 - Annex 4: Retention periods under German Law
 - Annex 5: Retention periods under UK Law
 - Annex 6: Retention periods under Polish Law

2. Applicability and governance

- 2.1 This Policy applies to HES and all wholly-owned or controlled direct and indirect subsidiaries of HES. Specifically, it applies to every employee, director or officer of these entities. Third Parties, including agents, representatives, consultants or other contract staff that are working for or on behalf of these entities, must also adhere to these guidelines. In any country or region where the requirements of applicable law(s), directives or practices establish a higher standard, HES must meet those standards. Individual businesses may supplement these procedures with any additional requirements they wish to put in place.
- 2.2 HES will ensure that this Policy, or a policy with equivalent standards, is applicable to joint ventures in which HES holds a minority interest.
- 2.3 The Chief Compliance Officer, with the support of local compliance officers, is responsible for the development and implementation of this Policy. The Chief Compliance Officer is the ultimate owner of these guidelines and carries ultimate responsibility for them.

3. Document retention

Purpose

- 3.1 The purpose of this Policy is to provide guidance on the management, retention and disposal of documentation, including those documents that contain Personal Data processed by or on behalf of HES and, in particular, to ensure that:
- Relevant information is readily accessible for legitimate business use.
 - Records are adequately protected and maintained.

- Records are created, managed and disposed of in accordance with applicable regulatory record-keeping requirements and business needs.
- Records which are no longer required are discarded at the appropriate time.
- Applicable legal duties to preserve materials relevant to a pending or anticipated legal proceeding, audit or investigation are satisfied.

Key principles

3.2 Generally, with regard to retaining Personal Data the following guiding data retention principles apply:

- **Fairness:** all of our Processing of Personal Data must be fair, proportionate and compatible with the purposes for which the data were collected.
- **Necessity:** we delete Personal Data when they are no longer needed. This means that Personal Data must be deleted when we no longer need such data, for example where:
 - the Personal Data are inaccurate.
 - the relevant contract has been performed.
 - an individual has withdrawn their consent to the Processing (i.e. if consent is relied upon to justify the Processing).
- **Security:** we ensure that Personal Data are protected by appropriate security measures.

However, there are legal or regulatory requirements which require us to retain records, including Personal Data, for a specified period, such as tax or trade laws. You must therefore carefully consider for each record:

- whether any legal or regulatory requirements specify a retention period for the relevant record (including Personal Data) to be Processed or stored.
- how long HES will need to retain the relevant record for the proposed Processing activity.
- whether the duration of the proposed retention period is necessary for the purposes of the relevant Processing activity.

Sensitive Personal Data

3.3 Particular care should be taken with regard to Sensitive Personal Data, which are subject to enhanced requirements.

3.4 To the extent possible, circumstances in which HES is required to collect or generate Sensitive Personal Data for business, evidential or compliance purposes should be identified in advance, and

appropriate document management systems should be identified in which such Sensitive Personal Data should be stored subject to high levels of technical and organisational security, to be accessed and used only for the relevant purposes.

3.5 HES' personnel should be instructed not to collect or generate Sensitive Personal Data in other circumstances, and not to store them in other document management systems, unless it is essential to do so for business or compliance purposes.

3.6 Sensitive Personal Data should be destroyed as soon as is consistent with HES' business, evidential and compliance needs.

Overview of retention periods

3.7 In the **Annexes 1-6** to this Policy, the various retention periods per jurisdiction for different types of categories of data, Personal Data and records are set out. The proposed retention period should be no less than the corresponding minimum period as specified in the relevant annex, but should also not be stored any longer unless this is necessary.

3.8 In case you consider that due to exceptional circumstances documents should be kept for either a shorter or longer period than the relevant recommended retention period, you should contact your local compliance officer or the Chief Compliance Officer (please refer to section 5 for their contact details). In addition, in the event an annex does not include a specific retention period, or a maximum retention period, for the data that is being stored, you should consider what retention period is justified by the relevant purpose of Processing. When in doubt, you can contact your local compliance officer or the Chief Compliance Officer. This person can help you determine the correct retention period.

3.9 Retention periods apply to all formats of records, i.e. paper and electronic, unless specifically stated otherwise.

Handling of data during the retention period

3.10 HES' Privacy Policy contains information on how Personal Data should be saved and used during the retention period. You should consult HES' Privacy Policy for information on how Personal Data should be stored and processed during the period for which it is retained.

Data deletion

3.11 To ensure that Personal Data and records are disposed of effectively and securely, please follow the guidance below:

- Review any arrangements for dealing with old records to ensure they are securely disposed of and advise anyone holding records of those arrangements.

- Hard copy records should be destroyed by means such as shredding or disposed via specially designated and secured collection, in order to avoid the risk of disclosure/leak when complete documents simply being put out with general waste.
- Do not assume that the "delete" key on a computer based system necessarily permanently removes a record from the system. Check that computer records that are to be deleted are removed completely.
- Ensure that any computer equipment on which at any point in time, Personal Data was stored, is only discarded or sold on when all records have been completely removed.

3.12 If in doubt, authorisation and written approval should be obtained your local compliance officer or the Chief Compliance Officer (please refer to section 5).

3.13 For the avoidance of doubt, records that may be relevant in any current or expected litigation, dispute resolution, or regulatory inquiry may not be deleted in any circumstance without prior written approval from the local compliance officer or the Chief Compliance Officer. If in any doubt as to the relevance of any record in relation to current or expected litigation, dispute resolution or regulatory inquiry, contact your local compliance officer or the Chief Compliance Officer (please refer to section 5).

4. Consequences

4.1 A violation of data retention rules can lead to significant fines and penalties and can cause serious damage to HES' reputation.

4.2 A violation can also have personal consequences, including disciplinary action or dismissal. Certain violations may also have to be reported to (regulatory) authorities, which could lead to further action from these authorities (towards HES or specific individuals).

4.3 Therefore, it is paramount that this Policy is strictly complied with.

5. Seeking advice or reporting conduct

5.1 If you are aware of any (possible) violation of this Policy you must report this to your local compliance officer or the Chief Compliance Officer. You can also contact your local compliance officer in case of any questions.

5.2 Please refer to the Whistleblower Policy for further guidance and an explanation on (i) how you can report a concern and (ii) the procedures applicable to any report that is made.

5.3 While it is your duty to report a violation when you become aware of it, early reporting gives HES the opportunity to detect a risk early and thereby hopefully mitigating possible harmful consequences.

5.4 HES does not tolerate any retaliation against any person reporting any (possible) violation in good faith. Any form of such retaliation will be seen as a violation of this Code of Conduct.

6. Update history

VERSION	REVISED BY	DESCRIPTION	REVISION DATE

ANNEX 1

RETENTION PERIODS UNDER DUTCH LAW

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Corporate documents			
1.	<p>All types of corporate (internal) documents, including:</p> <ul style="list-style-type: none"> • Company accounts • Budgets • Books of account and records • Profit and loss accounts • Payment records • Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board) 	<p>(a) Minimum 7 years from the date of preparation of the documents (Article 2:10(3) Dutch Civil Code ("DCC") (<i>Burgerlijk Wetboek</i>); Article 3:15i DCC, and Article 52 General tax act ("GTA") (<i>Algemene wet inzake de rijksbelastingen</i>)).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) and for a period of twenty years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>NB: A copy (physical or digital) of the shareholders register has no minimum</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: retain as long as the company exists (and at least for a period of twenty years as provided under 1.(b)).</p> <p>Reason for Recommendation: common commercial practice.</p>

	<ul style="list-style-type: none"> • (amendments to) Articles of association • Shareholder's register • Board regulations • Etc. 	<p>expiration date and must be retained and updated as long as the company exists.</p> <p>Reason for Recommendation: (a) and art. 3:306 DCC provides that civil claims are normally time-barred after 20 years.</p>	
2.	<p>Accounting and financial documentation, including:</p> <ul style="list-style-type: none"> • Financial statements • Audit reports • Audit records • Accounts • Etc. 	<p>(a) Minimum 7 years from the date of preparation of the documents (Art. 2:394(6) DCC and 2:392(1) DCC, and Art. 52 GTA).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) and for a period of twenty years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Reason for Recommendation: (a) and Art. 3:306 DCC provides that civil claims are normally time-barred after 20 years.</p>	<p>(A) None under statute</p> <p>(B) Recommendation: retain as long as the company exists (and at least for a period of twenty years as provided under 2.(b)).</p> <p>Reason for Recommendation: common commercial practice.</p>
Commercial contracts			
3.	<p>All types of agreements, including</p> <ul style="list-style-type: none"> • Contracts • Permits 	<p>(a) Minimum 7 years from the date that the document has ceased to be effective (Art. 2:10(3) and 3:15i DCC).</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Recommended to retain for 20 years where it concerns documents that may be required to</p>

	<ul style="list-style-type: none"> • Certificates • Licenses • Non-disclosure agreements (only insofar a penalty is included) • Other type of confidentiality agreements (only insofar a penalty is included) • Non-competition arrangement (only insofar a penalty is included) • Documentation relating to service providers including (but not limited to) lawyers, notaries and accountants • Etc. 	<p>Licenses to be kept for the duration of their lifespan and for a minimum period of 7 years after termination / expiration.</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) and for a period of twenty years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Reason for Recommendation: (a) and Art. 3:306 and 3:110 DCC provide that civil claims are normally time-barred after 20 years.</p>	<p>serve as evidence in any potential litigation.</p> <p>Reason for Recommendation: Art. 3:306 and 3:110 DCC provide that civil claims are normally time-barred after 20 years.</p>
4.	Insurance plans and policies	<p>(a) Minimum 7 years from the date that the document has ceased to be effective (Art. 2:10 and 3:15i DCC).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a).</p> <p>Reason for Recommendation: (a).</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Retain during 7 year statutory minimum period.</p> <p>Reason for Recommendation: No apparent reason to retain for a longer period.</p>
Human Resources			

5.	Employment contracts (including any addenda)	<p>(a) Minimum 7 years from the date that the employment agreement is terminated (Art. 2:10 DCC and 3:15i DCC, and Art. 52 GTA).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a).</p> <p>Reason for Recommendation: (a).</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Recommended to retain for statutory minimum period of seven years.</p> <p>Reason for Recommendation: Once the required statutory minimum retention period provided under 5(a) has lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.</p>
6.	(Expat) records of foreign employees, including: <ul style="list-style-type: none"> • Work permit • Visa (applications) • Etc. 	<p>(a) None under statute.</p> <p>This is different with regard to the copy of an identity card, residence permit, etc. which the factual employer of a foreign/expat employee who formally is employed with another employer needs to keep in its administration for a minimum period of 5 years after the end of the calendar year in which the (factual) employment of this foreign national has ended (article 15(4) of the Foreigners Employment Act (<i>Wet Arbeid Vreemdelingen</i>)).</p> <p>(b) Recommendation:</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority (<i>Autoriteit Persoonsgegevens</i>): maximum 2 years after the employment agreement is terminated.</p> <p>Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA). With regard to the documents referred to under 6(a), period of 5 years after the end of the calendar year in which the factual employment of the foreign employee ended.</p>

		<ul style="list-style-type: none"> • 5 years for documents referenced under (a) • 2 years for other documents <p>Reason for Recommendation: Legal obligation and guidance local data protection authority (see under 6.(B))</p>	<p>Reason for Recommendation: see above.</p>
7.	<p>Personal contact information, including:</p> <ul style="list-style-type: none"> • Home address • National insurance number • Etc. 	<p>(a) None under statute.</p> <p>(b) Recommendation: Up to 2 years after the employment is terminated.</p> <p>Reason for Recommendation: apply local DPA guidance (see under 7(B)).</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: maximum 2 years after the employment is terminated.</p> <p>Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p>Reason for Recommendation: see above.</p>
8.	<p>Emergency details, including:</p> <ul style="list-style-type: none"> • Emergency contact • Emergency contact information 	<p>(a) None under statute.</p> <p>(b) Recommendation: Date of termination of employment.</p> <p>Reason for Recommendation: we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: maximum 2 years after termination of the employment.</p> <p>Reason for Recommendation: apply guidance of Dutch DPA in respect of other employee related personal data.</p>

		beyond the maximum term recommended under 8(B).	
9.	Employee ID copy	<p>(a) Minimum five years after the end of the calendar year in which the employment agreement is terminated (Art. 28 Wage Withholding Tax Act 1964 ("WWTA") (Wet op de Loonbelasting 1964); Art. 7.5 Implementation regulations WWTA 2011).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a).</p> <p>Reason for Recommendation: (a)</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Maximum five years after the end of the calendar year in which the employment agreement is terminated.</p> <p>Reason for Recommendation: Once the required statutory minimum retention period referenced under 9(a) has lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.</p>
10.	<p>Information regarding absence of employees and information on specific mobility events, including:</p> <ul style="list-style-type: none"> Absence, such as maternal, parental leave and related documentation Time off, such as statutory leave entitlement and documentation of leave against entitlement Notification of pregnancy and related health information 	<p>(a) None under statute.</p> <p>(b) Recommendation: 2 years from the date of termination of the employment agreement.</p> <p>Reason for Recommendation: suggest to apply local DPA guidance as to maximum period.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: maximum 2 years from the date of termination of the employment agreement.</p> <p>Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p>Reason for Recommendation: see above.</p>

	<ul style="list-style-type: none"> • Secondments (such as expat agreements, relocation package) • Etc. 		
11.	Results of / documentation from internal investigations on employees (for example from email reviews or interviews)	<p>(a) None under statute.</p> <p>(b) Recommendation: up to 2 years from the date of termination of the employment agreement.</p> <p>Should the investigation be of a general nature – not focusing on one employee – the underlying material that includes personal data should be deleted as soon as the investigation is concluded and a general report has been drafted.</p> <p>Reason for Recommendation: suggest to apply local DPA guidance as to maximum period.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: max 2 years from the date of termination of the employment agreement.</p> <p>Should the investigation be of a general nature – not focusing on one employee – the underlying material that includes personal data should be deleted as soon as the investigation is concluded and a general report has been drafted.</p> <p>Recommendation: see above.</p> <p>Reason for Recommendation: see above.</p>
12.	<p>Documentation and information in relation to biannual appraisals, including:</p> <ul style="list-style-type: none"> • Minutes from biannual appraisal meetings • Appraisal process 	<p>(a) None under statute.</p> <p>(b) Recommendation: retain for up to 2 years from the date of termination of the employment agreement.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: Maximum 2 years from the date of termination of the employment agreement.</p>

	<ul style="list-style-type: none"> • Biannual development plans • Etc. 	<p>Reason for Recommendation: apply maximum period under DPA guidance.</p>	<p>Recommendation: See above.</p> <p>Reason for Recommendation: See above.</p>
<p>Information regarding payments to employees</p>			
<p>13.</p>	<p>Administration, including:</p> <ul style="list-style-type: none"> • Wage administration, including all untaxed repayments • Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of taxes and premiums) • Specific salary administration (i.e. church affiliation, degree of disability and trade union membership) 	<p>(a) <u>Wage administration</u> needs to be retained for a minimum of 7 years after the year following the fiscal year to which the information relates (Articles 6, 23 and 28 WWTA, and Art. 52 GTA).</p> <p><u>Salary administration and specific salary administration</u> need to be retained for a minimum of 7 years after the year following the fiscal year to which the information relates (Articles 2:10 and 3:15i DCC, Art. 52 GTA).</p> <p>(b) Recommendation: Statutory minimum period of 7 years (for all three types of administration).</p> <p>Reason for Recommendation: See above.</p>	<p>(A) None under statute for any of the three types of administration.</p> <p>(B) Recommendation:</p> <p>With regard to <u>wage administration</u> and <u>salary administration</u>: Up to 20 years in connection with requirement to serve as evidence in any potential litigation.</p> <p>Reason for Recommendation: Art. 3:306 DCC provides that civil claims are normally time-barred after 20 years.</p> <p>With regard to <u>specific salary administration</u>: Maximum 2 years after the employment is terminated, unless necessary to comply with a legal retention obligation (as stated under minimum period) (Guidance Dutch Data Protection Authority).</p> <p>Reason for Recommendation: see above.</p>

14.	<p>Personal contact information required for payroll purposes, including:</p> <ul style="list-style-type: none"> • Bank account • Marital status • Etc. 	<p>(a) None under statute.</p> <p>(b) Recommendation: Up to 2 years after the employment is terminated.</p> <p>Reason for Recommendation: apply local DPA guidance (see under 14 (B)).</p>	<p>(A) None under statute</p> <p>(B) Guidance Dutch Data Protection Authority: max 2 years after the employment is terminated.</p> <p>Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p>Reason for Recommendation: see above.</p>
15.	<p>Severance pay records and compensation documentation, more in particular:</p> <ul style="list-style-type: none"> • Severance pay records and calculations of severance payments)¹ • Compensation documentation and information (other than payroll and pensions, health plans, e.g., bonus letters, letters on salary increase) 	<p>(a) Administration needs to be retained for a minimum of 7 years after the year following the fiscal year to which the information relates (Articles 2:10 and 3:15i DCC, Art. 52 GTA).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a)</p> <p>Reason for Recommendation: (a)</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: Maximum 2 years after the employment is terminated, unless necessary to comply with a legal retention obligation (as stated under minimum period).</p> <p>Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p>Reason for Recommendation: See above.</p>

¹ **CC Note:** Please also refer to the category "Termination of employment agreements".

16.	<p>Equity information and documents in relation thereto, including:</p> <ul style="list-style-type: none"> • Share plan documentation • Letters on vesting of shares • Information on status of equity • Statements • Etc. 	<p>(a) Administration needs to be retained for a minimum of 7 years after the year following the fiscal year to which the information relates (article 2:10 DCC, article 3:15i DCC, article 52 Gta).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a)</p> <p>Reason for Recommendation: (a)</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: Maximum 2 years after the employment is terminated, unless necessary to comply with a legal retention obligation (as stated under minimum period).</p> <p>Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p>Reason for Recommendation: see above.</p>
17.	<p>Travel and expenses information, including:</p> <ul style="list-style-type: none"> • Expenses claims forms • Expenses receipts • Data on reimbursements made • Etc. 	<p>(a) Administration needs to be retained for a minimum of 7 years after the year following the fiscal year to which the information relates (article 2:10 DCC)</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a)</p> <p>Reason for Recommendation: (a)</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: Maximum 2 years after the employment is terminated, unless necessary to comply with a legal retention obligation (as stated under minimum period).</p> <p>Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p>Reason for Recommendation: See above.</p>

Information regarding pensions			
18.	All business data and records relating to pension plans and schemes, including: <ul style="list-style-type: none"> • Business data • Pension administration • Early retirement • Etc. 	(a) Administration needs to be retained by the pension provider and the employer for a minimum of 7 years after the year following the fiscal year to which the information relates (Art. 169 Pensions Act (<i>Pensioenwet</i>); Art. 164 Occupational pension scheme (obligatory membership) Act (<i>Wet verplichte beroepspensioenregeling</i>), and Art. 52 GTA). (b) Recommendation: Statutory minimum period as set forth under (a) Reason for Recommendation: (a)	(A) None under statute. (B) Recommendation: Retain for statutory minimum period. Reason for Recommendation: See above under (A).
19.	Pension documentation and information, including: <ul style="list-style-type: none"> • Pension offer • Pension status • Individual pension plan documentation • Etc. 	(a) Administration needs to be retained for a minimum of 7 years as from 1 January of the year following the fiscal year to which the information relates (Articles 2:10 and 3:15i DCC, Art. 52 GTA). (b) Recommendation: In practice all pension providers will keep all information related to the accrual by a participant up to seven years after termination of participation.	(A) None under statute. (B) Other reason: Seven years after termination of participation in the relevant pension plan. Recommendation: See above. Reason for Recommendation: market practice.

		Reason for Recommendation: market practice.	
Health-related information of employees			
20.	<p>Documents with health-related information in relation to employees, including:</p> <ul style="list-style-type: none"> • Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace adaptations • Documents relating to accidents occurred at work • Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures) • Etc. 	<p>(a) None under statute.</p> <p>(b) Recommendation: retain for up to 2 years from the date of termination of the employment agreement.</p> <p>Reason for Recommendation: apply maximum period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: Maximum 2 years from the date of termination of the employment agreement.</p> <p>Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p>Reason for Recommendation: See above.</p>
Information relating to an employee's career			

<p>21.</p>	<p>Information regarding the employee's work performance – disciplinary documentation and information, including:</p> <ul style="list-style-type: none"> • Any warnings • Any performance improvement plans • Supervisor reviews • Employee self-review • Development goals • Reprimands • Talent documentation and information (e.g. talent identification) • Training and development (trainings attended, training records, passed/failed trainings and tests) • Organization information (Business Unit, job title, job grade, job contact details, etc.) • Etc. 	<p>(a) None under statute.</p> <p>(b) Recommendation: retain for up to 2 years from the date of termination of the employment agreement.</p> <p>Reason for Recommendation: apply maximum period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: Maximum 2 years from the date of termination of the employment agreement.</p> <p>Recommendation: See above.</p> <p>Reason for Recommendation: See above.</p>
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Electronically available information on employees

22.	Employee information publicly available to other employees (e.g. intranet)	<p>(a) None under statute.</p> <p>(b) Recommendation: retain for up to 2 years from the date of termination of the employment agreement.</p> <p>Reason for Recommendation: apply maximum period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: Maximum 2 years from the date of termination of the employment agreement.</p> <p>Recommendation: See above.</p> <p>Reason for Recommendation: See above.</p>
23.	<p>Other electronically available information on employees, including:</p> <ul style="list-style-type: none"> • Employee data in network and computer systems (e.g. emails) • Communication equipment used by employees • Access controls • Other internal administration 	<p>(a) None under statute.</p> <p>(b) Recommendation: retain for up to period of six months from the date the information was obtained.</p> <p>Reason for Recommendation: apply max. period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority; Article 32 – 36 Exemption Decree DPA. Maximum 6 months from the date the information was obtained.²</p> <p>Recommendation: maximum 6 months from the date the information was obtained (in line with the Guidance of the DDPA).</p> <p>Reason for Recommendation: See above.</p>
Termination of employment agreements			

² **CC Note:** The Exemption Decree Dutch Data Protection Act (*Vrijstellingsbesluit Wet bescherming persoonsgegevens*) is no longer in force as of 25 May 2018. The Dutch Data Protection Authority (*Autoriteit Persoonsgegevens*) has not updated its guidance on this topic after the entry into force of the GDPR. However, we believe that this guidance can still be used as the principles in relation to data retention have not been changed.

24.	<p>Information relating to employment termination, including:</p> <ul style="list-style-type: none"> • Notice of termination/ resignation • Termination/ settlement agreement • Written correspondence related to termination • Exit interview • Outplacement agreement and arrangements 	<p>(a) None under statute.</p> <p>(b) Recommendation: retain for up to 2 years from the date of termination of the employment agreement.</p> <p>Reason for Recommendation: apply maximum period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: Maximum 2 years from the date of termination of the employment agreement.</p> <p>Recommendation: See above.</p> <p>Reason for Recommendation: See above.</p>
Customs			
25.	<p>Invoicing and accounts information:</p> <ul style="list-style-type: none"> • General ledger • Account receivable record • Accounts payable record • (tender of) Sales records invoices • Accounts • Consignment notes 	<p>(a) Minimum 7 years following the financial year to which the information refers, or:</p> <ul style="list-style-type: none"> • For goods that have been released for free circulation (other than under third bullet point below): the end of the year that the declaration for the release for free circulation is accepted • For goods that have been declared for export; the end of the year that the declaration for export is accepted 	<p>(A) None under statute.</p> <p>(B) No guidance issued by local data privacy authority.</p> <p>Recommendation: during statutory minimum period of 7 years.</p> <p>Reason for Recommendation: GDPR</p>

	<ul style="list-style-type: none"> Inventories 	<ul style="list-style-type: none"> For goods that have been released for free circulation free from rights or with lowered import duties based on their special designation; the end of the year that the customs control has been lifted For goods that fall under a different customs procedure or have been placed in temporary storage: the end of the year in which the relevant customs procedure has been cleared or the placement in temporary storage has ended <p>(Art. 52 GTA, Art. 1:32 General Customs Act (<i>Algemene douanewet</i>), Art. 51 Union Customs Code.)</p> <p>(b) Recommendation: See above.</p> <p>Reason for Recommendation: See above.</p>	
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.	<p>(a) Minimum 3 years after the date of preparation of the document (Article 15 and 51 Union Customs Code).</p> <p>(b) Recommendation: See under (a) above.</p>	<p>(A) None under statute.</p> <p>(B) No guidance issued by local data privacy authority</p>

		Reason for Recommendation: See under (a) above.	Recommendation: during statutory minimum period of 3 years as set forth under 26(a). Reason for Recommendation: GDPR
27.	Where a customs control determines that a customs debt needs to be revised.	(a) Extension of the minimum term with 3 years from the end of the initial 3-year term as set forth under 26(a) (article 51 Union Customs Code). (b) Recommendation: See under (a) above. Reason for Recommendation: See under (a) above.	(A) None under statute. (B) No guidance issued by local data privacy authority Recommendation: during statutory minimum extension period of 3 years as set forth under 27(a). Reason for Recommendation: GDPR
Other personal data			
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	(a) None under statute. (b) Recommendation: Up to 6 months after the date of the visit. Reason for Recommendation: apply DPA guidance as to max. period.	(A) None under statute. (B) Guidance Dutch Data Protection Authority; Article 37(6) Exemption Decree DPA: maximum 6 months after the date of the visit. ³ Recommendation: See above.

³ **CC Note:** The Exemption Decree Dutch Data Protection Act (*Vrijstellingsbesluit Wet bescherming persoonsgegevens*) is no longer in force as of 25 May 2018. The Dutch Data Protection Authority (*Autoriteit Persoonsgegevens*) has not updated its guidance on this topic after the entry into force of the GDPR. However, we believe that this guidance can still be used as the principles in relation to data retention have not been changed.

			Reason for Recommendation: See above.
29.	Camera recordings	<p>(a) None under statute.</p> <p>(b) Recommendation: up to 4 weeks as of the minute of the recording.</p> <p>Reason for Recommendation: apply Dutch DPA guidance as to max. period.</p>	<p>(A) None under statute.</p> <p>(B) Guidance Dutch Data Protection Authority: maximum of 4 weeks as of the minute of the fragment making. In the event of the recording of an incident, until the settlement thereof.</p> <p>Recommendation: See above.</p> <p>Reason for Recommendation: See above.</p>
30.	Data subject access requests and responses	<p>(a) None under statute.</p> <p>(b) Recommendation: Up to 20 years as of the date of the request or response on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Reason for Recommendation:</p> <p>Art. 3:306 and 3:310 DCC provides that civil claims are normally time-barred after 20 years.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: retain for 20 years as of the date of the request or response where it concerns information that may be required to serve as evidence in any potential litigation.</p> <p>Reason for Recommendation: Art. 3:306 and 3:310 DCC provides that civil claims are normally time-barred after 20 years.</p>

ANNEX 2

RETENTION PERIODS UNDER BELGIAN LAW

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Corporate documents			
1.	<p>All types of corporate (internal) documents, including:</p> <ul style="list-style-type: none"> • Company accounts • Budgets • Books of account and records • Profit and loss accounts • Payment records • Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board) 	<p>(a) Minimum 7 years as of 1st January of the year following the closing date of the annual accounts; Article III.86-88 of the Belgian Code of Economic Law ("CEL") (<i>Code de droit économique/Wetboek van economisch recht</i>); Article 2:102 of the Belgian Company Code ("BCC") (<i>Code des sociétés et des associations/Wetboek van vennootschappen en verenigingen</i>); Article 353 <i>et seq.</i> of the Belgian Income Tax Code ("BITC") (<i>Code des impôts sur les revenus/Wetboek Inkomstenbelasting</i>) ; Article 60 Belgian VAT Code ("BVATC") (<i>Code la taxe sur la valeur ajoutée/Wetboek van de belasting over toegevoegde waarde</i>)).</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: retain as long as the company exists and at least for a period of 20 years as provided under 1(b).</p> <p>Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Amendments to articles of association • Shareholder's register • Board regulations • Etc. 	<p>(b) Recommendation: Statutory minimum period, as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Reason for recommendation: The statute of limitations foresees limitation of claims after the lapsing of the following delays; 10 years as from the due date of the obligation for claims with regard to personal contractual claims; 5 years for personal tort claims after the party became aware of the damage or 20 years after the damaging event, respectively. It is in the interest of the company to retain documents which could be used in litigation proceedings for the duration of these periods (Article 2262 et seq Belgian Civil Code).</p>	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
2.	Accounting and financial documentation, including: <ul style="list-style-type: none"> • Financial statements • Audit reports • Audit records • Accounts • Etc. 	(a) Minimum 7 years as of 1st January of the year following the closing date of the annual accounts (Article III.86-88 CEL; Article 2:102 BCC; Article 60 BVATC; Article 353 <i>et seq.</i> BITC). (b) Recommendation: Statutory minimum period as set forth under (a) above and for a period of twenty years on a case-by-case basis if required to serve as evidence in any potential litigation. Reason for recommendation: (a) above and 2262bis Belgian Civil Code provide that civil claims are normally time-barred after maximum 20 years.	(A) None under statute. (B) Recommendation: retains for 8 years and, if required, on a case-by-case basis for a period of 20 years as provided under 2(b). Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years.
Commercial contracts			
3.	All types of agreements, including: <ul style="list-style-type: none"> • Contracts • Permits 	(a) No statutory minimum period. However, given the general nature of the list, this may include documents that are relevant for accounting purposes: for example, a contract with a service provider must be kept	(A) None under statute. (B) Recommendation: Recommended to retain for 8 years, and for 20 years where it concerns documents that may

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Certificates • Licenses • Non-disclosure agreements (only insofar as a penalty is included) • Other type of confidentiality agreements (only insofar as a penalty is included) • Non-competition arrangement (only insofar as a penalty is included) • Documentation relating to service providers, including (but not limited to) lawyers, notaries and accountants • Etc. 	<p>as evidence for accounting purposes. Hence, the retention period of a minimum of 7 years as of 1st January of the year following the closing date of the annual accounts must be used for those documents; Article III.86-88 CEL and Article 2:102 BCC.</p> <p><u>Licenses</u> to be kept for the duration of their lifespan and for a minimum period of 7 years after termination / expiration.</p> <p>(b) Recommendation: Statutory minimum period, as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Reason for recommendation: (a) above and 2262bis Belgian Civil Code provide that civil claims are normally time-barred after maximum 20 years.</p>	<p>be required to serve as evidence in any potential litigation.</p> <p>Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years (see section 1. "Reason for Recommendation").</p>
4.	Insurance plans and policies	(a) <u>For work accident and labour wellbeing insurances</u> , any declaration and form completed in relation to accident must be	(A) None under statute.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>kept for 10 years as of the date of the filling of the document (position of the Belgian regulator, the FSMA).</p> <p><u>For other insurances</u> : no minimal retention period. The document must, however, be retained for as long as the policy or plan is in force.</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) above.</p> <p>Reason for recommendation: (a) above.</p>	<p>(B) Recommendation: Retain for 10 year statutory minimum or during the lifespan of the policy.</p> <p>Reason for recommendation: No apparent reason to retain for a longer period.</p>
Human Resources			
5.	Employment contracts (including any addenda)	<p>(a) Standard employment contracts: None under statute. However, claims based on the employment contract are time-barred after 1 year following the termination of the employment contract and 5 years following the event which gives rise to the claim (without this period of 5 years exceeding the 1 year statute of limitations as referred to above). (Article 15 Law of 3</p>	<p>(A) None under statute for standard and specific employment contracts.</p> <p>(B) Recommendation: Same retention period as the minimum period <i>i.e.</i></p> <p>(i) for standard employment contracts: 1 year after termination of the employment contract or 5</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>July 1978). For civil claims related to criminal law liability: claims are time-barred 5 years after occurrence of the event.</p> <p>Specific employment contracts (Art. 2 and 25 Royal Decree of 8th August 1980 relating to the retention of social documents):</p> <ul style="list-style-type: none"> • Student employment contracts: 5 years from the day after the last day of the execution of the contract. • Employment contracts for home working ("<i>overeenkomst voor tewerkstelling van huisarbeiders</i>"): 5 years from the day after the last day of the execution of the contract. • Specific training contracts ("<i>beroepsinlevingsovereenkomsten</i>"): 5 years from the day after the last day of the execution of the contract. 	<p>years after occurrence of suspicious events, whichever is the longest) and</p> <p>(ii) for specific employment contracts: 5 years from the day after the last day of the execution of the contract,</p> <p>unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the required statutory minimum retention period provided under 5(a) has lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<ul style="list-style-type: none"> • Mobility budget agreement ("<i>overeenkomst over het mobiliteitsbudget</i>"): 5 years from the day after the last day of the execution of the contract. • Mobility allowance agreement ("<i>overeenkomst over de mobiliteitsvergoeding</i>"): 5 years from the day after the last day of the execution of the contract. <p>(b) Recommendation: Retaining the standard employment agreements and addenda minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).</p> <p>Retaining the specific employment agreements and addenda minimally 5 years from the day after the last day of the execution of the contract.</p>	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: (a) above.	
6.	(Expat) records of foreign employees, including: <ul style="list-style-type: none"> • Work permits • Visa applications • Etc. 	(a) None under statute. (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest). Reason for recommendation: Different limitation periods might apply as set out in section 5.	(A) None under statute. (B) Recommendation: Same retention period as the minimum period unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR. Reason for recommendation: Once the limitation periods set out in section 5, have lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.
7.	Personal contact information, including: <ul style="list-style-type: none"> • Home address • National insurance number • Etc. 	(a) None under statute as such. Note that, when the information is recorded in: the general and special staff registers, specific retention periods apply, i.e. 5 years from the date of the last mandatory inscription of this information in the general and special staff registers (Article 2 and 25 of the Royal Decree of 8 August 1980). When the information is recorded in the employee's	(A) None under statute. (B) Recommendation: Same retention period as the minimum period unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR. Reason for recommendation: Once the minimum retention period provided under

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>individual account, a specific retention period also applies, i.e. 5 years from the end of the calendar year to which the account relates (Article 2, 15 and 16 of the Royal Decree of 8 August 1980).</p> <p>(b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).</p> <p>When the information is recorded in: the general and special staff registers, retain for 5 years from the date of the last mandatory inscription of this information in the general and special staff registers.</p> <p>When the information is recorded in the employee's individual account, retain for 5 years from the end of the calendar year to which the account relates.</p> <p>Reason for recommendation: Different limitation periods might apply as set out in</p>	<p>7(a) or the limitation periods set out in section 5 has lapsed, we see no apparent legitimate interest pursuant to article 6(f) GDPR to retain the personal data.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		section 5. and statutory retention period if the information is recorded in the general/special staff register (see (a) above).	
8.	Emergency details, including: <ul style="list-style-type: none"> Emergency contact information 	(a) None under statute. (b) Recommendation: Date of termination of employment. Reason for recommendation: we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data beyond the date of termination of employment.	(A) None under statute. (B) Recommendation: Date of termination of employment unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR. Reason for recommendation: we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data beyond the date of termination of employment.
9.	Employee ID copy	(a) None under statute. (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).	(A) None under statute. (B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>Reason for recommendation: Once the limitation periods set out in section 5 have lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.</p>
10.	<p>Information regarding absence of employees and information on specific mobility events, including:</p> <ul style="list-style-type: none"> • Absence, such as maternal or parental leave and related documentation • Time off, such as statutory leave entitlement and documentation of leave against entitlement • Notification of pregnancy and related health information • Secondments (such as expat agreements, relocation package) • Etc. 	<p>(a) None under statute as such.</p> <p>Note that when the information is recorded in the employee's individual account, a specific retention period applies, i.e. 5 years from the end of the calendar year to which the account relates (Article 2, 15 and 16 of the Royal Decree of 8 August 1980).</p> <p>(b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).</p> <p>When the information is recorded in the employee's individual account, retain for</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Same retention period as the minimum period unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the statutory retention period in 10 (a) or the limitation periods set out in section 5 has lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>5 years from the end of the calendar year to which the account relates.</p> <p>Reason for recommendation: Different limitation periods might apply as set out in section 5. In addition, information such as the numbers of hours and working days of the employee are mentioned in the employee's individual account. Specific retention periods apply to the information recorded in the employee's individual account.</p>	
11.	Results of / documentation from internal investigations on employees (for example, from email reviews or interviews)	<p>(a) None under statute.</p> <p>(b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).</p> <p>If internal investigations of a general nature are conducted, and results do not lead to claims of any kind or present a legitimate reason for retaining the documentation, the data would have to</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Same retention period as the minimum period unless the company would have reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>If internal investigations of a general nature are conducted and results do not lead to claims of any kind or present a legitimate interest in retaining the</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>be deleted due to GDPR concerns, e.g. the principle of data minimization.</p> <p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>documentation, the data would have to be deleted due to GDPR concerns, e.g. the principle of data minimization.</p> <p>Reason for recommendation: Once the limitation periods set out in section 5 have lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.</p>
12.	<p>Documentation and information in relation to biannual appraisals, including:</p> <ul style="list-style-type: none"> • Minutes from biannual appraisal meetings • Appraisal process • Biannual development plans • Etc. 	<p>(a) None under statute.</p> <p>(b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).</p> <p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the limitation periods set out in section 5, have lapsed, we see no apparent legitimate interest pursuant to article 6(f) GDPR to retain the personal data.</p>
Information regarding payments to employees			

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
13.	Administration, including: <ul style="list-style-type: none"> • Wage administration, including all untaxed repayments • Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of taxes and premiums) • Specific salary administration (i.e. church affiliation, degree of disability and trade union membership) 	(a) <u>Wage and salary administration</u> need to be retained for a minimum of 7 years after the year following the tax assessment year to which the information relates (Article 353 <i>et seq.</i> BITC). (b) Recommendation: Statutory minimum period as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation (article 2262bis Belgian Civil Code). Reason for recommendation: See above.	(A) None under statute for any of the 3 types of administration. (B) Recommendation: 8 years or up to 20 years in connection with requirement to serve as evidence in any potential litigation. Reason for recommendation: Article 2262bis Belgian Civil Code provides that civil claims are normally time-barred after 20 years (see section 1 "Reason for Recommendation").
14.	Personal contact information required for payroll purposes, including: <ul style="list-style-type: none"> • Bank account • Marital status • Etc. 	(a) None under statute. (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).	(A) None under statute. (B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR. Reason for recommendation: Once the limitation periods set out in section 5 have lapsed, we see no apparent legitimate interest

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>pursuant to article 6 (f) GDPR to retain the personal data.</p>
15.	<p>Severance pay records and compensation documentation, in particular:</p> <ul style="list-style-type: none"> Severance pay records and calculations of severance payment)⁴ Compensation documentation and information (other than payroll and pensions, health plans, bonus letters and letters on salary increase) 	<p>(a) Severance pay records and compensation documentation need to be retained for a minimum of 7 years after the year following the tax assessment year to which the information relates (Article 353 <i>et seq.</i> BITC).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) above.</p> <p>Reason for recommendation: (a) above</p>	<p>(A) None under statute for any of the 3 types of administration.</p> <p>(B) Recommendation: 8 years or up to 20 years in connection with requirement to serve as evidence in any potential litigation.</p> <p>Reason for recommendation: Article 2262bis Belgian Civil Code provides that civil claims are normally time-barred after 20 years (see section 1 "Reason for Recommendation").</p>
16.	<p>Equity information and documents in relation thereto, including:</p> <ul style="list-style-type: none"> Share plan documentation 	<p>(a) Equity information needs to be retained for a minimum of 7 years after the year following the tax assessment year to which the information relates (Article 353 <i>et seq.</i> BITC).</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: 8 years or 20 years on a case-by-case basis if required to</p>

⁴ **CC Note:** Please also refer to the category "Termination of employment agreements".

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Letters on vesting of shares • Information on status of equity • Statements • Etc. 	<p>(b) Recommendation: Statutory minimum period as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Reason for recommendation: (a) above</p>	<p>serve as evidence in any potential litigation.</p> <p>Reason for recommendation: see above.</p>
17.	Travel and expenses information, including: <ul style="list-style-type: none"> • Expenses claims forms • Expenses receipts • Data on reimbursements made • Etc. 	<p>(a) Information needs to be retained for a minimum of 7 years after the year following the tax assessment year to which the information relates (Article 353 <i>et seq.</i> BITC).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) above.</p> <p>Reason for recommendation: (a) above</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Retain for statutory minimum period (8 years).</p> <p>Reason for recommendation: See above.</p>
Information regarding pensions			
18.	All business data and records relating to pension plans and schemes, including: <ul style="list-style-type: none"> • Business data 	<p>(a) No statutory minimum required by Belgian Law. However, given the general nature of the list, this may include documents that are relevant for accounting purposes. Hence, the</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Retain for statutory minimum period.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Pension administration • Early retirement • Etc. 	<p>retention period of a minimum of 7 years as of 1st January of the year following the closing date of the annual accounts must also be used for those documents; see Article III.86-88 CEL and Article 2:102 BCC.</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) above.</p> <p>Reason for recommendation: (a) above.</p>	<p>Reason for recommendation: See above under (A).</p>
19.	<p>Pension documentation and information, including:</p> <ul style="list-style-type: none"> • Pension offer • Pension status • Individual pension plan documentation • Etc. 	<p>(a) Information needs to be retained for a minimum of 5 years after the year of the retirement departure of the employee.</p> <p>(b) Recommendation: In practice, all pension providers will keep all information related to the accrual by a participant up to 7 years after termination of participation.</p> <p>Reason for recommendation: Statutory minimum period, as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation.</p>	<p>(A) None under statute.</p> <p>(B) Other reason: 20 years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Recommendation: retain information for 5 years after the year of the retirement or departure of the employee, and for 20 years on a case-by-case basis, if required to serve as evidence in any</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			<p>potential litigation, whichever is the longest.</p> <p>Reason for recommendation: 19 (a) and 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years (see section 1 "Reason for Recommendation").</p>
Health-related information of employees			
20.	<p>Documents with health-related information in relation to employees, including:</p> <ul style="list-style-type: none"> • Medical records (provided by company doctor), including individual reintegration plans, treatments and workplace adaptations • Documents relating to accidents that have occurred at work • Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • For medical records and other health related information: none under statute. • For documents relating to accidents occurred at work: 10 years as from the drafting of the documents (Article 1.6-12 Code of 28.04.2017). • Note that when the company has an internal service charged with medical supervision, employee's medical files need to be maintained by the internal 	<p>(a) None under statute.</p> <p>(b) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the periods set out in 20(a) have lapsed, we see no apparent legitimate interest pursuant to article 6(f) GDPR to retain the personal data.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<p>documentation on reintegration measures)</p> <ul style="list-style-type: none"> • Etc. 	<p>service during (i) minimally 15 years after the employee has left the company or (ii) in some exceptional cases (e.g. employees exposed to asbestos), 30 or 40 years following the day on which the event happened (see Articles I.4-89 and VII 1-49 and VI.2-15 Code of 28.04.2017 and Article 85 Royal Decree 28.05.2018).</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • For medical records and other health related information: retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest). • For documents relating to accidents that occurred at work: retaining the documents 10 years as from the drafting of the documents 	

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		<ul style="list-style-type: none"> • When the company has an internal service charged with medical supervision, employee's medical files need to be maintained by the internal service during <ul style="list-style-type: none"> ○ minimally 15 years after the employee has left the company; or ○ in some exceptional cases (e.g. employees exposed to asbestos), 30 or 40 years following the day on which the event happened. <p>Reason for recommendation: (a) above.</p>	
Information relating to an employee's career			
21.	Information regarding the employee's work performance, disciplinary documentation, and information, including: <ul style="list-style-type: none"> • Any warnings 	(a) None under statute. (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract	(A) None under statute. (B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Any performance improvement plans • Supervisor reviews • Employee self-review • Development goals • Reprimands • Talent documentation and information (e.g. talent identification) • Training and development (training sessions attended, with records of passed/failed trainings and tests) • Organization information (Business Unit, job title, job grade, job contact details, etc.) • Etc. 	<p>or 5 years after occurrence of suspicious events (whichever is the longest).</p> <p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the limitation periods set out in section 5 have lapsed, we see no apparent legitimate interest pursuant to article 6(f) GDPR to retain the personal data.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Electronically available information on employees			
22.	Employee information publicly available to other employees (e.g. intranet)	(a) None under statute. (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest). Reason for recommendation: Different limitation periods might apply as set out in section 5.	(A) None under statute. (B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR. Reason for recommendation: See above.
23.	Other electronically available information on employees, including: <ul style="list-style-type: none"> • Employee data in network and computer systems (e.g. emails) • Communication equipment used by employees • Access controls 	(a) None under statute. (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract, or 5 years after occurrence of suspicious events (whichever is the longest). Reason for recommendation: Different limitation periods might apply as set out in section 5.	(A) None under statute. (B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR. Reason for recommendation: See above.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Other internal administration 		
Termination of employment agreements			
24.	Information relating to employment termination, including: <ul style="list-style-type: none"> Notice of termination/ resignation Termination/ settlement agreement Written correspondence related to termination Exit interview Outplacement agreement and arrangements 	(a) None under statute. (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract, or 5 years after occurrence of suspicious events (whichever is the longest). Reason for recommendation: Different limitation periods might apply as set out in section 5.	(A) None under statute. (B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR. Reason for recommendation: See above.
Customs			

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
25.	Invoicing and accounts information: <ul style="list-style-type: none"> • General ledger • Account receivable record • Accounts payable record • Tender of sales records invoices • Accounts • Consignment notes • Inventories 	(a) Minimum retention periods: Firstly, the customs representative needs to maintain specific files for 3 years as of the closing of the relevant year (Article 130 of the General Customs and Excises law dd. 18.07.1977). Secondly, the generally applicable statute of limitations is 3 years, (i) as of the end of the year in which the customs declarations for release for free circulation or export are accepted or (ii) alternatively, for goods released for free circulation, duty-free or at a reduced rate of import duty on account of their end-use, as of the end of the year in which they cease to be subject to customs supervision (Article 143 and 202 of the General Customs and Accises law dd. 18.07.1977 and Article 51 of EU Regulation 952/2103).	(A) None under statute. (B) No guidance issued by local data privacy authority. Recommendation: retain for 8 years and, if required, for a period of at least 20 years as provided under 25(b). Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years (see section 1. "Reason for Recommendation").

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Thirdly, parts of these documents might constitute accounts/books/ records to which the retention periods relates. Hence, the retention period of minimum 7 years as of 1st January of the year following the closing date of the annual accounts must also be used for those see documents; Article III.86-88 CEL and Article 2:102 BCC.</p> <p>(b) Recommendation: Statutory minimum period, as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation</p> <p>Reason for recommendation: See above.</p>	
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of procedures and checks.	(a) Minimum 3 years as of the closing of the relevant year (Article 130 of the General Customs and Excises law dd. 18.07.1977).	(A) None under statute. (B) No guidance issued by local data privacy authority.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(b) Recommendation: Statutory minimum period as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Reason for recommendation: See under (a) above.</p>	<p>Recommendation: retain for 4 years and, if required, for a period of at least 20 years as provided under 1(b).</p> <p>Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years (see section 1. "Reason for Recommendation").</p>
27.	Where a customs control determines that a customs debt needs to be revised.	<p>(a) Minimum retention periods:</p> <p>3 years (i) as of the end of the year in which the customs declarations for release for free circulation or export have been accepted by the customs administration or (ii) alternatively, for goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, as of the end of the year in which they cease to be subject to customs supervision (see Article 143 and 202 of the General Customs and Excises law dd. 18.07.1977</p>	<p>(A) None under statute.</p> <p>(B) No guidance issued by local data privacy authority.</p> <p>Recommendation: retain for 4 years and, if required, for a period of at least 20 years as provided under 1(b).</p> <p>Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years (see section 1 "Reason for Recommendation").</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>and Article 51 of EU Regulation 952/2103).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation</p> <p>Reason for recommendation: See under (a) above.</p>	
Other personal data			
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	<p>(a) None under statute.</p> <p>(b) Recommendation: Retain such information as long as it can be justified on the basis of company's legitimate interests, but not exclusively (e.g. the occurrence of unusual events during the visit, or legitimate health & safety concerns) and to destroy the information if it is no longer relevant.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Retain such information as long as it can be justified on the basis of company's legitimate interests, but not exclusively (e.g. the occurrence of unusual events during the visit, or legitimate health & safety concerns) and to destroy the information if it is no longer relevant.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: GDPR	Reason for recommendation: GDPR
29.	Camera recordings	<p>(a) None under statute.</p> <p>(b) Recommendation: Retain such information as long as it can be justified on the basis of company's legitimate interests, e.g. but not exclusively, the occurrence of unusual events during the recorded period or grounded safety concerns, and to destroy it if it is no longer relevant.</p> <p>Reason for recommendation: GDPR.</p>	<p>(A) Maximum retention periods:</p> <p>If the camera recordings at the workplace are solely intended to guarantee (i) safety and health, (ii) protection of company assets, (iii) control of the production process or (iv) control of the employees' work fall under the scope of the GDPR.</p> <p>If the camera recordings are also intended to prevent, record or investigate infringements of external people at the workplace (clients, suppliers or workers from another company), there is a maximum retention period of 1 month if the recordings do not help in investigations or do not provide evidence of infringements (see Article 5, §4 and 7/3, §4 of the Law of 21 March 2007 on security cameras).</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			(B) Recommendation: 1 month after recording. Reason for recommendation: (a).
30.	Data subject access requests and responses	(a) None under statute. (b) Recommendation: Retain such data as long as it can be justified on the basis of company's legitimate interests, e.g. but not exclusively, when claims following such requests are likely, and destroy the data if it is no longer relevant. Reason for recommendation: GDPR.	(A) None under statute. (B) Recommendation: Retain for 20 years as of the date of the request or response where it concerns information that may be required to serve as evidence in any potential litigation. Reason for recommendation: Art. 2262 bis Belgian Civil Code provides that civil claims are time-barred after 20 years .

ANNEX 3

RETENTION PERIODS UNDER FRENCH LAW

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Corporate documents			
1.	<p>All types of corporate (internal) documents, including:</p> <ul style="list-style-type: none"> • Company accounts • Budgets • Books of account and records • Profit and loss accounts • Payment records • Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board) 	<p>(a) Minimum retention periods:</p> <p>A. Under article L123-22 of the French Commercial Code, accounting records and supporting documents must be retained for a period of ten (10) years.</p> <p>Unless they relate to accounting records (and therefore are subject to the abovementioned 10-year retention period), under article 2224 of the French Civil Code, the below documents must be retained for a period of five (5) years:</p> <p>(i) resolutions and/or minutes of meetings (shareholders, supervisory</p>	<p>(A) None under local law.</p> <p>(B) As accounting documents and supporting documents may prove useful during the entire existence of the company, it is recommended to keep them for the duration of the company. However, please note for accounting documents containing personal data that once the minimum retention period provided in section 1 (a) has expired, the company should redact the personal data contained in those specific accounting documents and related documents to keep those documents longer than 10 years, unless it has a</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION
	<ul style="list-style-type: none"> • (amendments to) Articles of association • Shareholder's register • Board regulations • Etc. 	<p>board, management board) and shareholders' register;</p> <p>(ii) (amendments to) articles of association and board regulations – as from the deregistration of the company from the commercial registry;</p> <p>B. Books, registers, documents or items in relation to which the tax authorities are entitled to exercise right of access, inquiry or audit (including corporate documents), should be kept pursuant to article L.102 B of the French Tax Procedure book during a period of six (6) years as from the last entry in the relevant book or register or the date of the documents or items.</p> <p>C. All documents which may be requested in a tax audit according to a relevant statute of limitation must be kept until the expiry of a three-year or six-year period (in the absence of a specific statute of limitation) or ten-year</p>	<p>legitimate, valid reason to continue to process personal data for a specific period and individuals have been informed about it.</p> <p>Recommendation: accounting records should be kept for the duration of the company. In the case where the company has a legitimate, objective reason to process personal data contained in the documents beyond the 10-year retention period, then it could retain the personal data longer than 10 years (i.e. authenticity and compliance of the accounting record files – <i>ficher des écritures comptables</i>). If there is no such reason, then, to keep the accounting documents longer than the 10-year period, the company should redact the personal data.</p> <p>Reason for recommendation: (B)</p> <p><u>For Resolutions and/or minutes of meetings (shareholders, supervisory board,</u></p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>period (in certain circumstances) after tax is due (per articles L. 169, L. 176, L. 180 and L. 186 of the French Tax Procedure book).</p> <p>In any case, the French tax authorities have the right to audit any tax year for which the company has booked carried forward tax losses which are used in a tax year open for audit. From a practical standpoint, the French tax authorities could therefore have a right of audit for a longer time than described above.</p> <p>All the limitation periods described above may also be extended by a maximum of three (3) years in case of a request for international administrative assistance.</p> <p>Any tax returns and supporting documents need to be kept until the expiry of this limitation period.</p>	<p><u>management board), (amendments to articles of association, shareholders' register, board regulations, etc.</u></p> <p>(A) None under local law.</p> <p>(B) Resolutions and minutes of meetings containing personal data (e.g. names and functions of directors) should not be kept beyond the time necessary to achieve the processing purpose. In the present case, the documents should thus not be kept beyond the time imposed by the law, i.e. 6 years as from the last entry in the relevant book or register or the date of the documents or items.</p> <p>Recommendation: 6 years as from the last entry in the relevant book or register or the date of the documents or items.</p> <p>Reason for Recommendation: (B)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(b) Minimum retention periods:</p> <p>A. Recommendation: Accounting documents and supporting documents should be kept for a period of ten (10) years minimum, as from the end of the relevant financial year. (Amendments to articles of association and board regulations should be kept during a period of five (5) years minimum, as from the deregistration of the company from the commercial registry.</p> <p>B. Recommendation: Documents relating to a fiscal year should be kept for at least 20 years, as a precautionary measure⁵.</p> <p>If a fiscal year results in generating tax losses, supporting documents related thereto shall be kept until the expiry of the limitation period applicable to the</p>	

⁵ **CC note:** Such 20-year retention period would apply to the documents listed in **ALL** sections of this table to the extent that the relevant document would support the tax position of the company (e.g. payments to providers, payments to employees etc.).

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION
		<p>fiscal year during which the said tax losses would be offset against profits, if longer. The French tax authorities is entitled to audit these fiscal years in order to audit the existence and the amount of the carry forward tax losses used in a given year.</p> <p>Reason for recommendation: Recommendation (b) A = Paragraph (a) A Recommendation (b) B = Paragraph (a) C</p>	
2.	Accounting and financial documentation, including: <ul style="list-style-type: none"> • Financial statements • Audit reports • Audit records • Accounts • Etc. 	<p>(a) Under article L123-22 of the French Commercial Code, accounting documents and supporting documents must be retained for a period of ten (10) years.</p> <p>(b) Recommendation:</p> <p>Accounting documents and supporting documents should be kept minimum ten (10) years, as from the end of the relevant fiscal year.</p>	<p>(A) None under local law.</p> <p>(B) As a precautionary measure, a company should retain the relevant documents for the duration of the company. Documents containing personal data might be redacted at the end of the minimum retention periods set out in section 2 (a) or there must be a legitimate interest in retaining the unredacted documents longer than the minimum retention periods.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Reason for recommendation: (a)</p>	<p>Recommendation: the relevant documents should be kept for the duration of the company. However, for relevant documents containing personal data, in order to keep them beyond the minimum periods imposed by French law (see section 2 (a)), the company should redact the personal data from the documents, unless there is a valid purpose to continue to process the data and individuals have been correctly informed about it.</p> <p>Reason for recommendation: (B)</p>
Commercial contracts			
3.	<p>All types of agreements, including</p> <ul style="list-style-type: none"> • Contracts • Permits • Certificates 	<p>(a) Subject to exceptions, French law does not require a retention obligation for contracts as such.</p> <p>For example, an exception applies for electronic consumer contracts for a sum of or exceeding 120 euro. Companies are required to retain such contracts for a</p>	<p>(A) None under local law.</p> <p>(B) Recommendation: keep the personal data contained in the contracts that is necessary to assert / defend rights during 20 years as from performance of contract in general, and during 30 years</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Licenses • Non-disclosure agreements (only insofar a penalty is included) • Other type of confidentiality agreements (only insofar a penalty is included) • Non-competition arrangement (only insofar a penalty is included) • Documentation relating to service providers including (but not limited to) lawyers, notaries and accountants • Etc. 	<p>period of ten years (article L213-1 of the French Consumer Code).</p> <p>(b) For the sake of cautiousness, it is recommended to retain contracts until at least the end of the limitation period, which may differ from one contract to another. The contractual limitation period under ordinary law is 5 years (article 2224 of the French Civil Code), and similarly it is 5 years for commercial agreements entered into between merchants and between merchants and non-merchants (article L.110-4 of the French Commercial Code).</p> <p>There are however numerous exceptions to the five-year rule.</p> <p>For example, an exception applies for agreements for the acquisition of real estate, where the contractual limitation period is 30 years (article 2227 of the French Civil Code).</p>	<p>as from performance of contracts for the acquisition of real estate.</p> <p>Reason for recommendation: The retention of personal data would be justified by the purpose of asserting / defending rights in future litigation.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Finally, please note that under French law, actions are prescribed from the day the holder of a right knew or should have known the facts enabling him to exercise his/her right. Accordingly, an action could be initiated after the delays mentioned above if the claimant argues that he/she did not have knowledge of the facts enabling him to exercise his/her rights. For the sake of cautiousness and if practicable, we would recommend retaining such documents for a longer period.</p> <p>Recommendation: Keep the personal data contained in the contracts that is necessary to assert / defend rights during 20 years as from performance of contract in general, and during 30 years as from performance of contracts for the acquisition of real estate.</p> <p>Reason for recommendation: (b)</p>	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
4.	Insurance plans and policies	<p>(a) None under local law.</p> <p>(b) Insurance plans and policies should be kept as long as the rights covered by the insurance plan or policy are not prescribed, i.e. during a period which cannot be foreseen.</p> <p>Recommendation: Keep insurance plans and policies as long as the rights covered by the insurance plan or policy are not prescribed.</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under local law.</p> <p>(B) Recommendation: insurance plans and policies as long as the rights covered by the insurance plan or policy are not prescribed.</p> <p>Reason for recommendation: The retention of personal data would be justified by the purpose of asserting / defending rights in future litigation.</p>
Human Resources			
5.	Employment contracts (including any addenda)	<p>(a) None under local law.</p> <p>(b) According to limitation rules, the employee might claim damages during a 3 to 5-year period post termination for employment and termination matters.</p>	<p>(A) None under local law.</p> <p>(B) These data would most likely be useful in the context of a legal action for discrimination, which is time-barred 6 years post the discrimination being revealed (Article 1134-5 of the French Labour Code), it being specified that such</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Recommendation: Retention of data during all the employment relationship and 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	<p>legal actions sometimes require producing documents over up to the entire career of an employee. As a pragmatic approach, we would thus recommend retention of the data for 10 years post end of the employment contract (being reminded that it may not be sufficient in the case of a legal action for discrimination).</p> <p>Recommendation: Retention of data during all the employment relationship and for 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
6.	<p>(Expat) records of foreign employees, including:</p> <ul style="list-style-type: none"> • Work permit • Visa (applications) • Etc. 	<p>(a) None under local law.</p> <p>(b) 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention period of 5 years post termination.</p>	<p>(A) None under local law.</p> <p>(B) 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: (b)	Recommendation: 10 years post termination. Reason for recommendation: (B)
7.	Personal contact information, including: <ul style="list-style-type: none"> • Home address • National insurance number • Etc. 	(a) None under local law. (b) Recommendation: Retention during all the employment relationship. Reason for recommendation: (a)	(A) None under local law. (B) CNIL ⁶ ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract. Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract. Reason for recommendation: (B)
8.	Emergency details, including: <ul style="list-style-type: none"> • Emergency contact 	(a) None under local law.	(A) None under local law.

⁶ CC Note: French data protection authority.

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	<ul style="list-style-type: none"> Emergency contact information 	<p>(b) Recommendation: Retention during all the employment relationship.</p> <p>Reason for recommendation: (a)</p>	<p>(B) CNIL ruling n°02-017 dated 21 March 2002 recommends a 2-year time period post termination of the employment contract.</p> <p>Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.</p> <p>Reason for recommendation: (B)</p>
9.	Employee ID copy	<p>Minimum retention periods:</p> <p><u>For national ID card / passport:</u></p> <p>(a) None under local law.</p> <p>(b) Recommendation: Retention during all the employment relationship.</p> <p>Reason for recommendation: (a)</p> <p><u>For company ID (i.e. employee number):</u></p>	<p>Maximum retention periods:</p> <p><u>For national ID card / passport:</u></p> <p>(A) None under local law.</p> <p>(B) CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract.</p>

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		<p>(a) None under local law.</p> <p>(b) 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention period of 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	<p>Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.</p> <p>Reason for recommendation: (B)</p> <p><u>For company ID (i.e. employee number):</u></p> <p>(A) None under local law.</p> <p>(B) 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
10.	Information regarding absence of employees and information on specific mobility events, including:	(a) None under local law.	<p>(A) None under local law.</p> <p>(B) 10 years post termination as a practical approach, being reminded that it may</p>

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	<ul style="list-style-type: none"> Absence, such as maternal, parental leave and related documentation Time off, such as statutory leave entitlement and documentation of leave against entitlement Notification of pregnancy and related health information Secondments (such as expat agreements, relocation package) Etc. 	<p>(b) 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention period of 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	<p>not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
11.	Results of / documentation from internal investigations on employees (for example from email reviews or interviews)	<p>(a) None under local law.</p> <p>(b) 12 years post investigation being carried out in accordance with statutes of limitation for complex criminal offences (e.g. money laundering, bribery, etc.).</p> <p>Recommendation: If investigations concern complex criminal offences, 12 years post investigation being carried</p>	<p>(A) None under local law.</p> <p>(B) 12 years post investigation being carried out in accordance with statutes of limitation for complex criminal offences (e.g. money laundering, bribery, etc.).</p> <p>Recommendation: If investigations concern complex criminal offences,</p>

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		<p>out. If employment-related claims are possible, please see section 5.</p> <p>Reason for recommendation: (b)</p>	<p>12 years post investigation being carried out.</p> <p>If employment-related claims are possible, please see section 5.</p> <p>Reason for recommendation: (B)</p>
12.	<p>Documentation and information in relation to biannual appraisals, including:</p> <ul style="list-style-type: none"> • Minutes from biannual appraisal meetings • Appraisal process • Biannual development plans • Etc. 	<p>Minimum retention periods:</p> <p><u>For documents related to disciplinary:</u></p> <p>(a) Minimum of 3 years pursuant to Article L.1332-5 of the French Labour Code.</p> <p>(b) Recommendation: Retention of data for 3 years post notification of the sanction.</p> <p>Reason for recommendation: (a)</p> <p><u>For other work performance documents:</u></p> <p>(a) None under local law.</p>	<p>(A) None under local law.</p> <p>(B) 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>

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		(b) 3 to 5-year period post termination pursuant to limitation rules. Recommendation: Retention period of 5 years post termination. Reason for recommendation: (b)	
Information regarding payments to employees			
13.	Administration, including: <ul style="list-style-type: none"> • Wage administration, including all untaxed repayments • Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of taxes and premiums) • Specific salary administration (i.e. church affiliation, degree of disability and trade union membership) 	(a) Minimum retention period of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code. (b) Recommendation: Minimum retention period of 5 years post payment. Reason for recommendation: (a) <u>For church affiliation and trade union membership:</u> such information cannot be collected, processed and/or retained. <u>For the degree of disability:</u>	(A) None under local law. (B) Retention period of 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination. Recommendation: 10 years post termination. Reason for recommendation: (B)

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(a) Minimum retention period of 5 years post issuance of the data pursuant to Article D.4711-3 of the French Labour Code.</p> <p>(b) Recommendation: Retention of the data for minimum of 5 years of post-issuance of the data.</p> <p>Reason for recommendation: (a)</p>	<p><u>For church affiliation and trade union membership:</u> such information cannot be collected, processed and/or retained.</p> <p><u>For degree of disability:</u></p> <p>(A) None under local law.</p> <p>(B) Retention period of 30 years post termination as a practical approach, as pursuant to Article L. 461-1 of the Social security Code, the statute of limitation for an employee to act for the recognition of the professional nature of his/her illness can be two years as from the medical certificate informing him/her of the potential link between his/her work and his/her illness, which can occur in practice very belatedly (and what induces that 20 years of retention could also be insufficient).</p> <p>Recommendation: Retention period of 30 years post termination.</p>

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			Reason for recommendation: (B)
14.	Personal contact information required for payroll purposes, including: <ul style="list-style-type: none"> • Bank account • Marital status • Etc. 	(a) None under local law. (b) Recommendation: Retention during all the employment relationship. Reason for recommendation: (a)	(A) None under local law. (B) CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract. Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract. Reason for recommendation: (B)
15.	Severance pay records and compensation documentation, more in particular: <ul style="list-style-type: none"> • Severance pay records and calculations of severance payments)⁷ 	(a) Minimum retention period of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code.	(A) None under local law. (B) Retention of 10 years post termination as a practical approach, being reminded

⁷ **CC Note:** See also "Termination of employment agreements" section.

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	<ul style="list-style-type: none"> • Compensation documentation and information (other than payroll and pensions, health plans, e.g., bonus letters, letters on salary increase) 	(b) Recommendation: Minimum retention period of 5 years post payment. Reason for recommendation: (a)	that it may not be sufficient in the case of a legal action for discrimination. Recommendation: Retention period of 10 years post termination. Reason for recommendation: (B)
16.	Equity information and documents in relation thereto, including: <ul style="list-style-type: none"> • Share plan documentation • Letters on vesting of shares • Information on status of equity • Statements • Etc. 	(a) Minimum of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code. (b) Recommendation: Minimum retention period of 5 years post payment. Reason for recommendation: (a)	(A) None under local law. (B) Retention period of 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination. Recommendation: Retention period of 10 years post termination. Reason for recommendation: (B)
17.	Travel and expenses information, including: <ul style="list-style-type: none"> • Expenses claims forms 	(a) Minimum retention period of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code.	(A) None under local law. (B) Retention period of 10 years post termination as a practical approach,

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	<ul style="list-style-type: none"> Expenses receipts Data on reimbursements made Etc. 	<p>(b) Recommendation: Minimum retention period of 5 years post payment.</p> <p>Reason for recommendation: (a)</p>	<p>being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
Information regarding pensions			
18.	<p>All business data and records relating to pension plans and schemes, including:</p> <ul style="list-style-type: none"> Business data Pension administration Early retirement Etc. 	<p>(a) None under local law.</p> <p>(b) According to limitation rules, the employee might claim damages during a 5-year period post retirement.</p> <p>Recommendation: Retention of the data during all the employment relationship and 5 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement).</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under local law.</p> <p>(B) These data would most likely be useful in the context of a legal action for back payment of pension benefits that an employee could lodge when retiring.</p> <p>Recommendation: Retention of the data during all the employment relationship and up to 7 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement pension).</p>

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			Reason for recommendation: (B)
19.	Pension documentation and information, including: <ul style="list-style-type: none"> • Pension offer • Pension status • Individual pension plan documentation • Etc. 	(a) None under local law. (b) According to limitation rules, the employee might claim damages during a 5-year period post retirement. Recommendation: Retention of the data during all the employment relationship and 5 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement). Reason for recommendation: (b)	(A) None under local law. (B) These data would most likely be useful in the context of a legal action for back payment of pension benefits that an employee could lodge when retiring. Recommendation: Retention of the data during all the employment relationship and up to 7 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement pension) Reason for recommendation: (B)
Health-related information of employees			
20.	Documents with health-related information in relation to employees, including: <ul style="list-style-type: none"> • Medical data (provided by company doctor) including individual reintegration 	(a) Minimum retention period of 5 years post issuance of the data pursuant to Article D.4711-3 of the French Labour Code.	(A) None under local law. (B) Retention period of 30 years post termination as a practical approach, as pursuant to article L. 461-1 of the Social

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	<p>plans, treatments and workplace adaptations</p> <ul style="list-style-type: none"> • Documents relating to accidents occurred at work • Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures) • Etc. 	<p>(b) Recommendation: Retention of the data for a minimum of 5 years post-issuance of the data.</p> <p>Reason for recommendation: (a)</p>	<p>security Code, the statute of limitation for an employee to act for the recognition of the professional nature of his/her illness can be two years as from the medical certificate informing him/her of the potential link between his/her work and his/her illness, which can occur in practice very belatedly (and what induces that 30 years of retention could also be insufficient).</p> <p>Recommendation: Retention period of 30 years post termination.</p> <p>Reason for recommendation: (B)</p>
Information relating to an employee's career			
21.	<p>Information regarding the employee's work performance – disciplinary documentation and information, including:</p> <ul style="list-style-type: none"> • Any warnings 	<p>Minimum retention periods:</p> <p><u>For documents related to disciplinary:</u></p> <p>(a) Minimum retention period of 3 years pursuant to Article L.1332-5 of the French Labour Code.</p>	<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for</p>

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	<ul style="list-style-type: none"> • Any performance improvement plans • Supervisor reviews • Employee self-review • Development goals • Reprimands • Talent documentation and information (e.g. talent identification) • Training and development (trainings attended, training records, passed/failed trainings and tests) • Organization information (Business Unit, job title, job grade, job contact details, etc.) • Etc. 	<p>(b) Recommendation: Retention of data for 3 years post notification of the sanction.</p> <p>Reason for recommendation: (a)</p> <p><u>For other work performance documents:</u></p> <p>(a) None under local law.</p> <p>(b) Retention of data for a 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention of data for 5 years post termination</p> <p>Reason for recommendation: (b)</p>	<p>discrimination, or in case of legal action for recognition of an occupational illness.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>

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Electronically available information on employees			
22.	Employee information publicly available to other employees (e.g. intranet)	<p>(a) None under local law.</p> <p>(b) Recommendation: Retention during all the employment relationship.</p> <p>Reason for recommendation: (b)</p>	<p>The maximum retention period is depending on the quality of data:</p> <p><u>For standard information (e.g general personal details):</u></p> <p>(A) None under local law.</p> <p>(B) CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract.</p> <p>Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.</p> <p>Reason for recommendation: (B)</p> <p><u>For substantive information (e.g. employee's articles, comments, etc.):</u></p>

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			<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
23.	<p>Other electronically available information on employees, including:</p> <ul style="list-style-type: none"> • Employee data in network and computer systems (e.g. emails) • Communication equipment used by employees • Access controls • Other internal administration 	<p>Minimum retention periods:</p> <p><u>For data regarding employees log-on/log-off information:</u></p> <p>(a) None under local law.</p> <p>(b) Recommendation: Retention of data for 6 months.</p> <p>Reason for recommendation: See (B).</p>	<p>Maximum retention periods:</p> <p><u>For data regarding employees log-on/log-off information:</u></p> <p>(A) The CNIL has issued guidance according to which employee log-on information should not be kept for more than 6 months post recording ("Personal Data at Work" – CNIL Employers Guide 2012).</p>

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		<p><u>For data on the access to the premises by the employees:</u></p> <p>(a) None under local law.</p> <p>(b) The CNIL has issued guidance according to which information on the employee's access to the premises must not be kept more than 3 months post recording ("Access to the premises and schedules" – CNIL Guide 2018).</p> <p>Recommendation: Retention of data for 3 months post recording.</p> <p>Reason for recommendation: (b)</p> <p><u>For other documents and data (e.g. emails):</u></p> <p>(a) None under local law.</p> <p>(b) Retention period of 3 to 5-year period post termination pursuant to limitation rules.</p>	<p>Recommendation: Retention of data for 6 months post recording.</p> <p><u>For data on the access to the premises by the employees:</u></p> <p>(A) None under local law.</p> <p>(B) The CNIL has issued guidance according to which information on the employee's access to the premises must not be kept more than 3 months post recording ("Access to the premises and schedules" – CNIL Guide 2018).</p> <p>Recommendation: Retention of data for 3 months post recording.</p> <p>Reason for recommendation: (B)</p> <p><u>For other documents and data (e.g. emails):</u></p> <p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach,</p>

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		<p>Recommendation: Retention period of 5 years post termination</p> <p>Reason for recommendation: (b)</p>	<p>being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
Termination of employment agreements			
24.	<p>Information relating to employment termination, including:</p> <ul style="list-style-type: none"> • Notice of termination/ resignation • Termination/ settlement agreement • Written correspondence related to termination • Exit interview • Outplacement agreement and arrangements 	<p>(a) None under local law.</p> <p>(b) Retention for a 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention for 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>

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Customs			
25.	Invoicing and accounts information: <ul style="list-style-type: none"> • General ledger • Account receivable record • Accounts payable record • (tender of) Sales records invoices • Accounts • Consignment notes • Inventories 	(a) Under both articles 65-3° of the French Customs Code and article 51 of the Union Customs Code, all documents and information which may be relevant to the customs authority, including all books, records and other data carriers, must be retained for a period of three years. (b) Recommendation: all documents and information which may be relevant to the customs authority, including all books, records and other data carriers, should be kept for at least 3 years, from the dispatching of packages (for the sender), and from the receipt of goods (for the recipient). Reason for recommendation: (a)	(A) None under local law. (B) As the listed documents may prove useful during the entire existence of the company it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in section (b), i.e. 3 years, has expired, the company should redact the personal data contained in those specific documents and related documents to keep those documents longer than 3 years, unless it has a legitimate, valid reason to continue to process personal data for a specific period. Recommendation: All listed documents should be kept for the duration of the company. In the case where the

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			<p>company has a legitimate, objective reason to process personal data contained in the documents beyond the 3-year retention period, then it could retain the personal data longer than 3 years). If there is no such reason, then, to keep the accounting documents longer than the 3-year period, the company should redact the personal data.</p> <p>Reason for recommendation: (B)</p>
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.	<p>(a) Under both articles 65-3° of the French Customs Code and article 51 of the Union Customs Code, all documents and information which may be relevant to the customs authority must be retained for a period of 3 years.</p> <p>(b) Recommendation: all documents and information which may be relevant to the customs authority should be kept at least 3 years, from the dispatching of</p>	<p>(A) None under local law.</p> <p>(B) As documents and information necessary for the completion of formalities and checks may prove useful for more general purposes (apart from formalities and checks) during the entire existence of the company it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in</p>

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		<p>packages (for the sender), and from the receipt of goods (for the recipient).</p> <p>Reason for recommendation: (a)</p>	<p>section (b), i.e. 3 years, has expired, the company should redact the personal data contained in those specific documents and related documents to keep those documents longer than 3 years, unless it has a legitimate, valid reason to continue to process personal data for a specific period and individuals have been informed about it.</p> <p>Recommendation: All documents listed should be kept for the duration of the company. In the case where the company has a legitimate, objective reason to process personal data contained in the documents beyond the 3-year retention period, then it could retain the personal data longer than 3 years. If there is no such reason, then, to keep the accounting documents longer than the 3-year period, the company should redact the personal data.</p> <p>Reason for recommendation: (B)</p>

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27.	Where a customs control determines that a customs debt needs to be revised.	<p>(a) Under article 51 of the Union Customs Code, if it follows from a customs check that a customs debt needs to be revised, the relevant documents need to be stored for additional three years following the three years of conservation, so for a total of 6 years.</p> <p>(b) Recommendation: the relevant documents pertaining to the customs debt which needs to be revised should be kept for at least 6 years.</p> <p>Reason for recommendation: (a)</p>	<p>(A) None under local law.</p> <p>(B) As the relevant documents related to the customs debt may also be relevant to other purposes, it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in section 1, i.e. 6 years, has expired, the company should redact the personal data contained in those specific documents and related documents to keep those documents longer than 6 years, unless it has a legitimate, valid reason to continue to process personal data for a specific period.</p> <p>Recommendation: All relevant documents should be kept for the duration of the company. In the case where the company has a legitimate, objective reason to process personal data contained in the documents beyond</p>

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			<p>the 6-year retention period, then it could retain the personal data longer than 6 years. If there is no such reason, then, to keep the accounting documents longer than the 6-year period, the company should redact the personal data.</p> <p>Reason for recommendation: (B)</p>
Other personal data			
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	<p>(a) None under local law.</p> <p>(b) Recommendation: There is no minimum retention period.</p> <p>Reason for recommendation: (a)</p>	<p>(A) In a decision dated 8 January 2002 (decision n° 02-001), the CNIL has indicated that information pertaining to the movements of individuals in premises should not be kept for more than 3 months.</p> <p>(B) Recommendation: Information in relation to visitors should maximally be kept for 3 months since the visit.</p> <p>Reason for recommendation: (A)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
29.	Camera recordings	<p>(a) None under local law.</p> <p>(b) Recommendation: There is no minimum retention period.</p> <p>Reason for recommendation: (a)</p>	<p>(A) As regards the use of cameras in the workplace, the CNIL has indicated in a recommendation dated 2018 that images obtained by camera recording should be kept no more than a few days, unless exceptional circumstances requiring that necessary checks should be carried out in the event of an incident, and allowing to initiate disciplinary and/or criminal proceeds. If such proceedings are initiated, the images should then be extracted from the camera system and kept for the duration of the procedure.</p> <p>As regards the use of cameras in stores, per article L252-5 of the French Internal Security Code and the CNIL guidelines, images obtained by video recording should not be kept more than 1 month, and in general there would be no need to keep them more than a few days. In the case where criminal proceedings are initiated, the images should be extracted</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			<p>from the camera system and kept for the duration of the procedure.</p> <p>(B) Recommendation: images obtained by camera recording in the workplace should be kept for a few days maximum, unless there are exceptional circumstances requiring that necessary checks be carried out in the event of an incident.</p> <p>Images obtained by camera recording in stores should be kept one month maximum. In the case where criminal proceedings are initiated, the images should be extracted from the camera system and kept for the duration of the procedure.</p> <p>Reason for recommendation: (A)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
30.	Data subject access requests and responses	<p>(a) None under local law.</p> <p>(b) According to the applicable limitation period (article 2224 of the French Civil Code), personal actions or movable rights of actions are prescribed in 5 years as from the day the holder of a right knew or should have known the facts enabling him/her to exercise his/her right. This entails that a data subject may initiate a judicial action against the controller for a damage suffered because of the breach of his/her right, in a period of 5 years as from the day he/she has received the information that the controller will not comply with his/her access request.</p> <p>Recommendation: 5 years as from the day the data subject has received the information that the controller will not comply with his/her access request.</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under local law.</p> <p>(B) The same statute of limitations applies as in (b). Therefore, from a data minimization perspective, it would make sense not to keep the personal data related to a data subject's access request more than 5 years as from the response provided to the data subject not to carry out his/her request.</p> <p>Recommendation: 5 years as from the day the data subject has received the information that the controller will not comply with his/her access request.</p> <p>Reason for recommendation: (B)</p>

ANNEX 4

RETENTION PERIODS UNDER GERMAN LAW

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Corporate documents			
1.	All types of corporate (internal) documents, including: <ul style="list-style-type: none"> • Company accounts • Budgets • Books of account and records • Profit and loss accounts • Payment records 	(a) Minimum retention periods: <ul style="list-style-type: none"> • Minimum period of 10 years as of the expiry of the calendar year in which the last entry in the book⁸ was made, the inventory or the management report was prepared, or the accounting document was produced (Sec. 257 para. 1 no. 1 and 4, para. 4, para. 5 German Commercial Code (<i>HGB</i>), "GCC"; Sec. 147 para. 1 no. 1, 4, 	(A) None under statute other than the GDPR where personal data is concerned. (B) Recommendation: to retain for recommended minimum retention period. Reason for recommendation: No apparent reason to retain for a longer period.

⁸ **CC Note:** 'entry in the book' means the record of a business transaction or record of changes to the gross assets/capital of the company (e.g. incoming/outgoing goods etc.) in the Company's trading books. German companies are obliged to keep their trading books up-to-date reflecting all business transactions. This includes all documents which provide for changes in the gross assets/capital of the company as well as those documents which are required to understand and interpret the trading books (e.g. company accounts, books of account and records, payments records, general ledger etc.)

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board) • (amendments to) Articles of association • Shareholders' register • Board regulations • Etc. 	<p>4a, para. 3 sentence 1 German General Tax Code (AO), "GGTC")</p> <ul style="list-style-type: none"> • Trade or business letters received and reproductions of trade or business letters sent: minimum retention period of 6 years (Sec. 147 para. 1 no. 2, 3, 5, para. 3 sentence 1 GGTC) • Deposit of the books in the event of a liquidation of the company should be retained for a minimum period of 10 years after completion of the liquidation process beginning on the day of the deposit (Sec. 273 para. 2 Stock Corporation Act (AktG) ("SCA"), Sec. 74 para. 2 sentence 1 German Limited Liability Companies Act (GmbHG) ("GLLCA")) <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • Resolutions and/or minutes of shareholders' meetings if required to reproduce the corporate history: it is 	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>recommended to retain these for the lifetime of the entity</p> <ul style="list-style-type: none"> Other documents: minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis <p>Reason for recommendation: (a) plus a safety margin of 5 years as retention is generally extended until tax returns having become final (in case of tax audits) / any disputes with tax authorities or tax claims having become statute-barred (Sec. 147 para. 3 sentence 5, Sec. 169, 171 GGTC).</p>	
2.	Accounting and financial documentation, including: <ul style="list-style-type: none"> Financial statements Audit reports Audit records Accounts 	(a) Minimum retention periods: <ul style="list-style-type: none"> Minimum retention period of 10 years as of the expiry of the calendar year in which the last entry in the book was made, the report was prepared or the accounting document was produced (Sec. 257 para. 1 no. 1 and 4, para. 4, 	(A) None under statute other than the GDPR where personal data is concerned. (B) Recommendation: to retain for recommended minimum retention period.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Etc. 	<p>para. 5 GGC; Sec. 147 para. 1 no. 1, 4, 4a, para. 3 sentence 1 GGTC)</p> <ul style="list-style-type: none"> Deposit of the books in the event of a liquidation of the company: minimum retention period of 10 years after completion of the liquidation process beginning on the day of the deposit (Sec. 273 para. 2 SCA, Sec. 74 para. 2 sentence 1 GLLCA) <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.</p> <p>Reason for recommendation: (a) plus a safety margin of 5 years as retention is generally extended until tax returns having become final (in case of tax audits) / any disputes with tax authorities or tax claims having become statute-barred (Sec. 147 para. 3 sentence 5, Sec. 169, 171 GGTC).</p>	<p>Reason for recommendation: No apparent reason to retain for a longer period.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
3.	<p>All types of agreements, including</p> <ul style="list-style-type: none"> • Contracts • Permits • Certificates • Licences • Non-disclosure agreements (only insofar a penalty is included) • Other type of confidentiality agreements (only in so far as a penalty is included) • Non-competition arrangement (only insofar a penalty is included) • Documentation relating to service providers including (but not limited to) lawyers, notaries and accountants • Etc. 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • Minimum retention period of 10 years as of the expiry of the agreement / permit / certificate / licence or as of the calendar year in which the accounting document was produced (Sec. 257 para. 1 no. 4, para. 4, para. 5 GCC) • With regard to invoices issued or received: minimum retention period of 10 years upon the expiry of the calendar year in which the invoice document was issued (Sec. 14b German VAT Act (<i>UStG</i>)) <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.</p> <p>Reasons for recommendation: (a) plus a safety margin as retention is generally extended until tax returns having become final (in case of tax</p>	<p>(A) None under statute other than the GDPR where personal data is concerned.</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: No apparent reason to retain for a longer period.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		audits) / any disputes with tax authorities or tax claims having become statute-barred (Sec. 147 para. 3 sentence 5, Sec. 169, 171 GGTC).	
Commercial contracts			
4.	Insurance plans and policies	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • If the insurance plans and policies are necessary for commercial accounting purposes: minimum retention period of 10 years as of the expiry of the calendar year in which the plan/policy was made or (if at a later date) in which the plan/policy expired (Sec. 257 para. 1 no. 4, para. 4, para. 5 GCC) • If the insurance plans and policies are relevant or necessary for tax purposes: minimum retention period of 6 years as of the expiry of the calendar year in which the plan/policy was made or (if at a later date) in which the plan/policy expired 	<p>(A) None under statute other than the GDPR where personal data is concerned.</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: No apparent reason to retain for a longer period.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.</p> <p>Reasons for recommendation: (a) plus a safety margin of 5 years as retention is generally extended until tax returns having become final (in case of tax audits) / any disputes with tax authorities or tax claims having become statute-barred (Sec. 147 para. 3 sentence 5, Sec. 169, 171 GGTC).</p>	
Human Resources			
5.	Employment contracts (including any addenda)	<p>(a) Minimum retention period of 6 years after the end of the employment contract (Sec. 147 para. 1 no. 5 and para. 3 GGTC).</p> <p>(b) Recommendation: Minimum retention period as set forth under (a), unless contract contains a pension clause (in this case, please see minimum retention period as set forth under 19. below).</p>	<p>(A) Maximum retention period: until no longer required for the execution or termination of the employment relationship (Sec. 26 para. 1 sentence 1 Federal Data Protection Act ("BDSG").</p> <p>(B) Recommendation: to retain the employment contracts for the recommended minimum retention period, but no shorter than (i) the</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION
		<p>However, all contracts should be retained at least until the end of the year following the calendar year of the last audit by the social security carriers (Sec. 8 para. 1 of the regulation of contribution procedures (BVV), Sec. 28f and 28p of the Social Code Book IV (SGB IV)).</p> <p>Reason for recommendation: (a) and (b).</p>	<p>expiration date, or (ii) fulfilment of any of the obligations under the contract, or (iii) while litigation or the respective audit is ongoing.</p> <p>Reason for recommendation: (A) and (B)</p>
6.	<p>(Expat) records of foreign employees, including:</p> <ul style="list-style-type: none"> • Work permit • Visa (applications) • Etc. 	<p>(a) If required for tax purposes (e.g. documents providing evidence for special rules in certain double taxation agreements (183-day rule) or permanent establishment issues, or any other document affecting the financial statements of the company): minimum retention period of 6 years as of the expiry of the calendar year in which the record was made or (if at a later date) in which the record expired.</p> <p>(b) Recommendation: Minimum retention period of:</p>	<p>(A) Maximum retention period:</p> <ul style="list-style-type: none"> • Until no longer required for the execution of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG); or • as long as required under statute <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: (A)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<ul style="list-style-type: none"> • 3 years after the end of the employment relationship (statutory period of limitation for administrative offences; Sec. 98 para. 2a no. 1 of the Residence Act (<i>AufenthG</i>), Sec. 404 para. 2 no. 3 of the Social Code Book III (<i>SGB III</i>) and Sec. 31 para. 2 no. 1 Administrative Offences Act (<i>OWiG</i>)); or • If records are required for tax purposes, the minimum retention period as set forth under (a), whichever period lapses later <p>However, all contracts should be retained at least until the end of the year following the calendar year of the last audit by the social security carriers.</p> <p>Reason for recommendation: (a) and (b).</p>	
7.	Personal contact information, including: <ul style="list-style-type: none"> • Home address 	(a) None under statute. (b) Recommendation: to retain for the duration of employment and as long as	(A) Maximum retention period: until no longer required for the execution or termination of the employment

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> National insurance number Etc. 	<p>required to fulfil obligations arising from the employment relationship (e.g. to send a letter of reference to the ex-employee's home address).</p> <p>However, information should be retained at least until the end of the year following the calendar year of the last audit by the social security carriers.</p> <p>Reason for recommendation: (b)</p>	<p>relationship (Sec. 26 para. 1 sentence 1 BDSG).</p> <p>(B) Recommendation: To retain for recommended minimum retention period.</p> <p>Reason for recommendation: (A)</p>
8.	<p>Emergency details, including:</p> <ul style="list-style-type: none"> Emergency contact Emergency contact information 	<p>(a) None under statute.</p> <p>(b) Recommendation: to retain for the duration of employment for practical reasons; erase once employment has ended.</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under statute other than the GDPR where personal data is concerned.</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: No apparent reason to retain for a longer period.</p>
9.	Employee ID copy	(a) None under statute.	(A) Until the employee withdraws his/her consent (Sec. 20 para. 2 Act on Identity Cards and Electronic Identification).

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(b) Recommendation: to retain as long as required for the original purpose, unless employee withdraws his/her consent.</p> <p>Reason for recommendation: Copying an identity card requires the consent of the employee concerned (Sec. 20 para. 2 Act on Identity Cards and Electronic Identification).</p>	<p>(B) Recommendation: Erase once employee withdraws his/her consent or earlier if no longer required for the original purpose.</p> <p>Reason for recommendation: (A)</p>
10.	<p>Information regarding absence of employees and information on specific events, including:</p> <ul style="list-style-type: none"> • Absence, such as maternal, parental leave and related documentation • Time off, such as statutory leave entitlement and documentation of leave against entitlement • Notification of pregnancy and related health information • Secondments (such as expat agreements, relocation package) 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • A distinction should be made between maternal/parental leave, sick leave and other leave not involving sensitive personal data, such as secondment information. Review which sensitive information is required under German employment and social security statutes, erase other sensitive information, unless a valid consent basis applies (reliance on consent should be avoided wherever possible, because consent can at all times be withdrawn) 	<p>(A) Maximum retention period: until no longer required for compliance with specific legal obligations derived from employment law, social security and social protection law (Sec. 26 para. 3 sentence 1 BDSG).</p> <p>(B) Recommendation: to retain for recommended minimum retention period only.</p> <p>Reason for recommendation: Health data (including pregnancy and parenthood) are special categories of data, and should only be retained for the minimum retention periods and be erased thereafter.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Etc. 	<ul style="list-style-type: none"> Documentation on type and duration of work by pregnant women: minimum retention period of 2 years (Sec. 27 para. 5 Maternity Protection Act (<i>MuSchG</i>)) If information is required for tax purposes (e.g. documents related to secondments providing evidence for special rules in certain double taxation agreements (183-day rule)): minimum retention period of 6 years as of the expiry of the calendar year in which the relevant document was made <p>(b) Recommendation:</p> <ul style="list-style-type: none"> With regard to documentation on the type and duration of work by pregnant women: minimum retention period as set forth under (a) With regard to information required for tax purposes: minimum retention period as set forth under (a) or (if 	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>longer) until tax return has become final and statute-barred</p> <ul style="list-style-type: none"> • Other information: recommended to retain as long as required for assessment of the working capacity of the employee or to fulfil the obligations under the employment relationship <p>Reason for recommendation: (a) and (b).</p>	
11.	Results of / documentation from internal investigations on employees (for example from email reviews or interviews)	<p>(a) If relevant for tax compliance issues: minimum retention period of 6 years as of the expiry of the calendar year in which the relevant document was produced.</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • Minimum retention period of 10 years in case of (i) suspicion of a criminal act, or (ii) in the event that a company anticipates that it may need to make claims for damages against individual(s) 	<p>(A) Maximum retention periods:</p> <ul style="list-style-type: none"> • With regard to the processing of personal data of employees in the context of investigations: only within narrow restrictions (Sec. 26 para. 1 sentence 2 BDSG or, where applicable, art. 6 I f GDPR) • With regard to processing of personal data outside of a suspicion of criminal wrongdoing: retention of documentation should be shorter

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<ul style="list-style-type: none"> • If there is no suspicion of a criminal act or expectation of damage claims, it is recommended to erase the documentation once no longer required for the purposes of the investigation • If relevant for tax compliance issues: the minimum retention period as set forth under (a) plus a safety margin of 5 years is recommended <p>Reason for recommendation: Time-barring of offences and claims (generally 10 years, in exceptional scenarios 30 years) and tax compliance.</p>	<p>and strictly limited to the legitimate interest of the investigation on a legitimate interests basis (to be interpreted narrowly)</p> <p>(B) Recommendation: to retain for minimum retention period.</p> <p>Reason for recommendation: (A)</p>
12.	<p>Documentation and information in relation to biannual appraisals, including:</p> <ul style="list-style-type: none"> • Minutes from biannual appraisal meetings • Appraisal process • Biannual development plans 	<p>(a) None under statute.</p> <p>(b) Recommendation: to retain for as long as required to fulfil obligations under the employment relationship and thereafter (e.g. requests for letters of reference).</p> <p>Reason for recommendation: (b)</p>	<p>(A) Maximum retention period: until no longer required for the execution or termination of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG), including for a letter of reference (to be reviewed strictly as to which data</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION
	<ul style="list-style-type: none"> Etc. 		<p>in fact contains information necessary for the purpose).</p> <p>(B) Recommendation: to retain for the recommended minimum retention period.</p> <p>Reason for recommendation: (A)</p>
Information regarding payments to employees			
13.	Administration, including: <ul style="list-style-type: none"> Wage administration, including all untaxed repayments Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of taxes and premiums) Specific salary administration (i.e. church affiliation, degree of disability and trade union membership) 	<p>(a) Minimum retention period of 6 years pursuant to Sec. 147 para. 1 no. 5 and para. 3 GGTC (in case such information are accounting records: minimum retention period of 10 years pursuant to Sec. 147 para. 1 no. 1, 4, 4a, para. 3 sentence 1 GGTC) as of the expiry of the calendar year in which the document was produced.</p> <p>However, remuneration documents, i.e. information of social security, insurance, name, address (Sec. 8 para. 1 sentence 1 BVV) to be retained at least until the end</p>	<p>(A) Maximum retention period: until no longer required for the execution of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG) or as long as required under statute or for compliance with legal obligations derived from employment law, social security and social protection law (Sec. 26 para. 3 sentence 1 BDSG).</p> <p>(B) Recommendation: to retain for minimum retention period.</p> <p>Reason for recommendation: (A)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>of the year following the calendar year of the last audit by the social security carriers.</p> <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years if required for tax purposes.</p> <p>Reason for recommendation: (a)</p>	
14.	<p>Personal contact information required for payroll purposes, including:</p> <ul style="list-style-type: none"> • Bank account • Marital status • Etc. 	<p>(a) Marital status (as possibly relevant for wage tax purposes): minimum retention period of 6 years pursuant to Sec. 147 para. 1 no. 5 and para. 3 GGTC (in case such information are accounting records: minimum retention period of 10 years pursuant to Sec. 147 para. 1 no. 1, 4, 4a, para. 3 sentence 1 GGTC) as of the expiry of the calendar year in which the document was produced.</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • Marital status: minimum retention period as set forth under (a) 	<p>(A) Maximum retention period: until no longer required for the execution or termination of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG).</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: (A)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<ul style="list-style-type: none"> Bank account: as long as information is necessary to fulfil entitlements under the employment relationship, which may also be after the termination of employment (e.g. pension payments) <p>Reason for recommendation: (a) and (b).</p>	
15.	<p>Severance pay records and compensation documentation, in particular:</p> <ul style="list-style-type: none"> Severance pay records and calculations of severance payments⁹ Compensation documentation and information (other than payroll and pensions, health plans, e.g., bonus letters, letters of salary increase) 	<p>(a) Minimum retention period of 6 years pursuant to Sec. 147 para. 1 no. 5 and para. 3 GGTC (in case such information are accounting records: minimum retention period of 10 years pursuant to Sec. 147 para. 1 no. 1, 4, 4a, para. 3 sentence 1 GGTC) as of the expiry of the calendar year in which the record was produced or (if at a later date) in which the document expired.</p> <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods</p>	<p>(A) Maximum retention period: until no longer required for the execution or termination of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG).</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: (A)</p>

⁹ **CC Note:** Please also refer to the category "Termination of employment agreements".

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>not expired, or longer on a case-by-case basis.</p> <p>Reason for recommendation: (a) and (b).</p>	
16.	<p>Equity information and documents in relation thereto, including:</p> <ul style="list-style-type: none"> • Share plan documentation • Letters on vesting of shares • Information on status of equity • Statements • Etc. 	<p>(a) Minimum retention period of 6 years (in case such information are accounting records: minimum retention period of 10 years) as of the expiry of the calendar year in which the document was produced or (if at a later date) in which the document expired. (Sec. 257 para. 1 no. 4, para. 4, para.5 GCC; Sec. 147 para. 1 no. 4, para. 3 sentence 1 GGTC).</p> <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.</p> <p>Reason for recommendation: (a) and (b).</p>	<p>(A) None under statute other than the GDPR where personal data is concerned.</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: No apparent reason to retain for a longer period.</p>
17.	Travel and expenses information, including:	(a) Minimum retention period of 6 years (in case such information are accounting records: minimum retention period of 10	(A) Maximum retention period: until no longer required for the execution of the

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Expenses claims forms Expenses receipts Data on reimbursements made Etc. 	<p>years) as of the expiry of the calendar year in which the document was produced or (if at a later date) in which the document expired (Sec. 257 para. 1 no. 4, para. 4, para.5 GCC; Sec. 147 para. 1 no. 4, para. 3 sentence 1 GGTC).</p> <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.</p> <p>Reason for recommendation: (a) and (b).</p>	<p>employment relationship (Sec. 26 para. 1 sentence 1 BDSG)</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: (A).</p>
Information regarding pensions			
18.	<p>All business data and records relating to pension plans and schemes, including:</p> <ul style="list-style-type: none"> Business data Pension administration Early retirement 	<p>(a) Minimum retention period of 6 years (in case such information are accounting records: minimum retention period of 10 years) as of the expiry of the calendar year in which the document was produced or (if at a later date) in which the document expired (Sec. 257 para. 1 no. 4, para. 4,</p>	<p>(A) None under statute other than the GDPR where personal data is concerned.</p> <p>(B) Recommendation: to retain for recommended minimum retention period but no shorter than any obligations under the pension plans and</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Etc. 	<p>para.5 GCC; Sec. 147 para. 1 no. 4, para. 3 sentence 1 GGTC).</p> <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.</p> <p>Reason for recommendation: (a) and (b).</p>	<p>schemes having expired/been fulfilled or litigation is ongoing.</p> <p>Reason for recommendation: (B)</p>
19.	<p>Pension documentation and information, including:</p> <ul style="list-style-type: none"> Pension offer Pension status Individual pension plan documentation Etc. 	<p>(a) Minimum retention period of 6 years (in case such information are accounting records: minimum period of 10 years) as of the expiry of the calendar year in which the document was produced or (if later) in which the document expired (Sec. 257 para. 1 no. 4, para. 4, para.5 GCC; Sec. 147 para. 1 no. 4, para. 3 sentence 1 GGTC).</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not 	<p>(A) Maximum retention period: until no longer required for the execution or termination of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG).</p> <p>(B) Recommendation: to retain for recommended minimum retention period but no shorter than any obligations under the pension documentation having expired/been fulfilled or litigation is ongoing.</p> <p>Reason for recommendation: (A)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>expired, or longer on a case-by-case basis</p> <ul style="list-style-type: none"> • Documentation concerning one-time capital payments: at least 30 years after the pension event (i.e. age, invalidity or death) (statutory period of limitation; Sec. 18a sentence 1 Company Pension Act (<i>BetrAVG</i>)) • Documentation concerning recurring company pension payments: at least 3 years following the end of the year in which the last surviving dependant (as claimant) dies (statutory period of limitation; Sec. 195 German Civil Code (<i>BGB</i>)) <p>Reason for recommendation: (a) and (b).</p>	
Health-related information of employees			
20.	Documents with health-related information in relation to employees, including:	(a) Minimum retention period for medical records: 10 years after the last preventative occupational medical care	(A) Maximum retention period: until no longer required for compliance with legal obligations derived from

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace adaptations • Documents relating to accidents occurring at work • Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures) • Etc. 	<p>(Sec. 3 para. 4 Occupational Health Rules 6.1 ("AMR 6.1") published by the Federal Institute for Occupational Safety and Health (<i>Bundesanstalt für Arbeitsschutz und Arbeitsmedizin</i>).</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • Medical records: minimum retention period as set forth under (a) • Documentation on reintegration measures: generally to remain with doctor, only to a very limited extent with the employer. As part of the personal data contained are highly sensitive we recommend differentiating between sensitive and less sensitive parts of the reintegration file and erasing sensitive data strictly in line with statute and ordinance, unless litigation is ongoing or is specifically expected, and only considering the 	<p>employment law, social security and social protection law (Sec. 26 para. 3 sentence 1 BDSG).</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: As health data contained in medical records and reintegration files are personal sensitive data, retention should be in line with Sec. 26 para. 3 BDSG and AMR 6.1, where the latter is applicable.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>retention of other, less sensitive parts throughout employment</p> <ul style="list-style-type: none"> • Documents relating to accidents at work: minimum retention period of 3 years after binding determination of the insurer's obligation to reimburse (relevant period of limitation for related claims) • Sickness record / notification of inability to work: minimum retention period of 24 to 36 months after the incapacity to work (as may be relevant to justify a dismissal for sickness reasons (case law by the German Federal Labour Court)) • Other documents: generally throughout employment (Sec. 3 para. 4 sentence 1 Ordinance on Occupational Health Care (<i>ArbMedVV</i>)) 	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: (a) and (b).	
Information relating to an employee's career			
21.	<p>Information regarding the employee's work performance – disciplinary documentation and information, including:</p> <ul style="list-style-type: none"> • Any warnings • Any performance improvement plans • Supervisor reviews • Employee self-review • Development goals • Reprimands • Talent documentation and information (e.g. talent identification) 	<p>(a) None under statute.</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • As long as relevant under the employment relationship (formal warning letters and reprimands, at least 16 months (according to jurisprudence of the German labour courts) • However, where profiling, collection of information on emotional intelligence, behaviour in the workplace, etc. is concerned, stricter limitation of retention (i.e. shorter retention periods) are advisable and to be reviewed individually <p>Reason for recommendation: (b).</p>	<p>(A) Maximum retention period: until no longer required for the execution or termination of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG).</p> <p>(B) Recommendation: to retain for recommended minimum retention period but warnings etc. to be erased once no longer relevant to the career of the employee.</p> <p>Reason for recommendation: (A)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Training and development (training attended, training records, passed/failed training and tests) • Organisation information (Business Unit, job title, job grade, job contact details, etc.) • Etc. 		
Electronically available information on employees			
22.	Employee information publicly available to other employees (e.g. intranet)	<p>(a) None under statute.</p> <p>(b) Recommendation: For as long as required under the employment relationship, unless consent pursuant to Sec. 22 Law on the Protection of Copyright in Works of Art and Photography ("KUG"), which applies to photographs of the employee, is withdrawn.</p> <p>Reason for recommendation: (b)</p>	<p>(A) Maximum retention periods of:</p> <ul style="list-style-type: none"> • A photograph: until the employee withdraws his/her consent (Sec. 22 KUG) or earlier if employee leaves or relevance has otherwise ceased to exist • Other employee information: until no longer required for the execution of

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			<p>the employment relationship (Sec. 26 para. 1 sentence 1 BDSG)</p> <p>(B) Recommendation:</p> <ul style="list-style-type: none"> • With regard to a photograph: erase photograph (i) once employee withdraws his/her consent, or earlier (ii) upon prior termination of the employment relationship, or (iii) until purpose has otherwise ceased to exist • With regard to other employee information: until the end of the employment relationship <p>Reason for recommendation: (A)</p>
23.	<p>Other electronically available information on employees, including:</p> <ul style="list-style-type: none"> • Employee data in network and computer systems (e.g. emails) 	<p>(a) Minimum retention period:</p> <ul style="list-style-type: none"> • With regard to external business emails regarding the conclusion of a contract, waybills etc.: 6 years as of the expiry of the calendar year in which the document was produced or received or (if at a later date) in which 	<p>(A) None under statute other than the GDPR where personal data is concerned.</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Communication equipment used by employees • Access controls • Other internal administration 	<p>the document expired (Sec. 257 para. 1 No. 2 and 3, para. 4 GCC; Sec. 147 para. 1 no. 2 and 3 GGTC)</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • With regard to external business emails regarding the conclusion of a contract, waybills etc.: minimum retention period as set forth under (a) • With regard to other business e-mails: as long as business information for the continued running of the business and customer relationship is relevant, applying a strict measure • With regard to private emails (if private use of business email account is permitted): recommended to implement an email tagging system and to implement a policy which entails automated erasure of emails tagged private after a short period of time (e.g. 6 months) following the 	<p>Reason for recommendation: No apparent reason to retain for a longer period.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>announcement to employees of the change so as to reduce criminal law risks of monitoring. Otherwise: employees may have the right to retrieve private emails 3 years following the end of the year in which the employment relationship has ended</p> <p>Reason for recommendation: (a) and (b).</p>	
Termination of employment agreements			
24.	<p>Information relating to employment termination, including:</p> <ul style="list-style-type: none"> • Notice of termination / resignation • Termination / settlement agreement • Written correspondence related to termination • Exit interview 	<p>(a) If relevant for tax purposes: minimum retention period of 6 years as of the expiry of the calendar year in which the document was produced (Sec. 147 para. 1 no. 2, 3, 5, para. 3 sentence 1 GGTC; Sec. 147 para. 3 sentence 5, Sec. 169, 171 GGTC).</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • With regard to a notice of termination: minimum retention period of 7 	<p>(A) Maximum retention period: until no longer required for the termination of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG) or as long as required under statute.</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: (A)</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Outplacement agreement and arrangements 	<p>months and 1 week after the employee's receipt of notice of termination (after this period a claim of the employee for dismissal protection can be excluded)</p> <ul style="list-style-type: none"> With regard to other information: minimum retention period of 3 years following the end of the calendar year after its conclusion (limitation period with regard to claims), unless relevant for tax purposes, in which case the minimum retention period as set forth under (a) applies <p>Reason for recommendation: (a) and (b).</p>	
Customs			
25.	Invoicing and accounts information: <ul style="list-style-type: none"> General ledger Accounts receivable record Accounts payable record 	(a) Minimum retention periods: <ul style="list-style-type: none"> Minimum retention period of 10 years as of expiry of the calendar year in which the last entry in the book was made, the respective document was prepared or produced (Sec. 257 para. 	(A) None under statute other than the GDPR where personal data is concerned. (B) Recommendation: to retain for recommended minimum retention period.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • (tender of) Sales records invoices • Accounts • Consignment notes • Inventories 	<p>1 no. 1 and 4, para. 4, para. 5 GCC; Sec. 147 para. 1 no. 4a GGTC)</p> <ul style="list-style-type: none"> • In the event of a liquidation for deposit of books of the company: minimum retention period of 10 years after completion of the liquidation process beginning on the day of the deposit (Sec. 273 para. 2 SCA; Sec. 74 para. 2 sentence 1 GLLCA) <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis if required to serve as evidence in any potential tax procedure.</p> <p>Reason for recommendation: (a) and (b).</p>	<p>Reason for recommendation: No apparent reason to retain for a longer period.</p>
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.	(a) Minimum retention period of 10 years as of expiry of the calendar year in which the last entry in the book was made, the respective document was prepared or produced (Sec. 257 para. 1 no. 1 and 4,	(A) None under statute other than the GDPR where personal data is concerned.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>para. 4, para. 5 GCC; Sec. 147 para. 1 no. 4a GGTC).</p> <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis if required to serve as evidence in any potential tax procedure.</p> <p>Reason for recommendation: (a) and (b).</p>	<p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: No apparent reason to retain for a longer period.</p>
27.	Where a customs control determines that a customs debt needs to be revised.	<p>(a) Minimum retention period of 10 years as of expiry of the calendar year in which the last entry in the book was made, the respective document was prepared or produced (Sec. 257 para. 1 no. 1 and 4, para. 4, para. 5 GCC; Sec. 147 para. 1 no. 4a GGTC).</p> <p>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case</p>	<p>(A) None under statute other than the GDPR where personal data is concerned.</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: No apparent reason to retain for a longer period.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		basis if required to serve as evidence in any potential tax procedure. Reason for recommendation: (a) and (b).	
Other personal data			
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, licence plate, etc.)	(a) None under statute. (b) Recommendation: Minimum retention period of 48 hours if all days are working days, up to another 24 hours if the previous days were public holidays or weekends. Reason for recommendation: To ensure the purpose of security and internal control.	(A) None under statute other than the GDPR where personal data is concerned. (B) Recommendation: A few days up to a few weeks on a case-by-case basis, unless required for longer to achieve the purpose for which it was collected, with a strict standard to be applied. Longer retention periods are possible, if information is stored in paper form, based on the individual case and purpose. Reason for recommendation: Defence against claims or pursuit of claims.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
29.	Camera recordings	<p>(a) None under statute.</p> <p>(b) Recommendation: Minimum retention period of 48 hours if all days are working days, up to another 24 hours if the previous days were public holidays or weekends.</p> <p>Reason for recommendation: To ensure the evaluation of the recordings for security purposes.</p>	<p>(A) According to guidance by the data protection authorities, camera recordings should generally be evaluated within 48 hours (with possible extensions with regards to weekends and public holidays) and deleted immediately after such evaluation. Exceptions may apply in individual cases (e.g. to ensure the security aspect concerned, or to secure evidence if an incident was recorded), but there is a high risk of sanctions overall, therefore, strict measure to be applied (as short as possible).</p> <p>(B) Recommendation: A few days, unless strictly required for longer to achieve the purpose for which it was collected (e.g. as evidence in a dispute or court proceeding). Deviations are possible based on the individual case following review, with a strict standard to be applied.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			Reason for recommendation: (A)
30.	Data subject access requests and responses	<p>(a) None under statute.</p> <p>(b) Recommendation: Minimum retention period of (i) 1 year after receiving the access request or, (ii) if needed as evidence in an ongoing or threatened dispute, 3 years as of the end of the year in which the response to the data subject was issued, or as of the end of the year in which the legally binding conclusion of the proceedings was reached.</p> <p>Reason for recommendation: The data subject may only file a request at reasonable intervals (recital 63 GDPR) and attempts to determine such interval refer to a period of 1 year (opinion of the Federal Republic of Germany during legislative procedure, Council of the European Union 9657/15, p. 122). Deviations are possible based on the individual case.</p>	<p>(A) None under statute other than GDPR where personal data is concerned.</p> <p>(B) Recommendation: to retain for recommended minimum retention period.</p> <p>Reason for recommendation: No apparent reason to retain for a longer period.</p>

ANNEX 5

RETENTION PERIODS UNDER UK LAW

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Corporate documents			
1.	<p>All types of corporate (internal) documents, including:</p> <ul style="list-style-type: none"> • Company accounts • Budgets • Books of account and records • Profit and loss accounts • Payment records • Resolutions and/or minutes of meetings (from shareholders, the 	<p><u>Accounting Records</u></p> <p>(a) All accounting records must be preserved by private companies for 3 years from the date on which they are made (section 388, Companies Act 2018).</p> <p>However, from a tax perspective, records must be retained for a minimum of 6 years from the end of the accounting period to which the record relates, but the period may be extended if HMRC issue a notice to deliver a tax return. (Paragraph 21, Schedule 18 to Finance Act 1998).</p> <p>The period may also be extended if HMRC issue an "information notice" requiring the production of a document to check a company's tax position.</p>	<p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) Recommendation: Retain indefinitely.</p> <p>Reason for recommendation: These are important documents relating to HES' operations. They are also generally unlikely to contain material personal data.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<p>supervisory board and the management board)</p> <ul style="list-style-type: none"> • (amendments to) Articles of association • Shareholder's register • Board regulations • Etc. 	<p>(Paragraphs 42 and 43, Schedule 36 to Finance Act 2008).</p> <p>Resolutions and minutes: 10 years from the date of the meeting/passing of the resolution (sections 248/355, Companies Act 2006).</p> <p>Register of members: 10 years from the date on which the relevant person ceased to be a member (sections 121/128, Companies Act 2006).</p> <p>PSC Register: entries relating to individuals that used to be registrable persons, or entities that used to be registrable relevant legal entities may be removed from a company's PSC register after the expiry of 10 years from the date those individuals or entities ceased to be so registrable (section 790U, Companies Act 2006).</p> <p>NB: Companies are required to keep a register of all charges (whether created by the company or arising by operation of law) for all charges created before 6 April 2013. Charges created on or after 6 April 2013 are not required to be recorded in a register (section 859A, Companies Act 2006).</p>	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Companies must keep available for inspection a copy of every instrument creating a charge that is capable of registration under Part 25 of the Companies Act 2006 and a copy of every instrument varying or amending such a charge (irrespective of whether such a charge or variation is actually registered). There is no time limit specified in the statute, however it is advisable to assume that the instrument should be made available immediately on execution. The obligation to keep such documents available for inspection falls away on the expiry of the relevant charge contained therein (section 859P, Companies Act 2006).</p> <p>In cases where there is a charge contained in a series of identical debentures, it is sufficient to keep one of the debentures available for inspection in order to comply with the statutory requirements (section 859P, Companies Act 2006).</p> <p>If the charging instrument itself does not contain all of the relevant particulars required for inspection under Section 859D(1) of the Companies Act 2006, but these details are</p>	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>contained in other documents referenced in the charging instrument, then such other documents will also need to be kept available for inspection (section 859P, Companies Act 2006).</p> <p>(b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>	

<p>2.</p>	<p>Accounting and financial documentation, including:</p> <ul style="list-style-type: none"> • Financial statements • Audit reports • Audit records • Accounts • Etc. 	<p>(a) All accounting records must be preserved by private companies for 3 years from the date on which they are made (section 388, Companies Act 2018).</p> <p>However, from a tax perspective records must be retained for a minimum of 6 years from the end of the accounting period to which the record relates, but the period may be extended if HMRC issue a notice to deliver a tax return. (Paragraph 21, Schedule 18 to Finance Act 1998).</p> <p>The period may also be extended if HMRC issue an "information notice" requiring the production of a document to check a company's tax position. (Paragraphs 42 and 43, Schedule 36 to Finance Act 2008).</p> <p>(b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates, to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>	<p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) Recommendation: Retain indefinitely.</p> <p>Reason for recommendation: These are important documents relating to HES' operations. They are also generally unlikely to contain material personal data.</p>
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	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Commercial contracts			
3.	<p>All types of agreements, including</p> <ul style="list-style-type: none"> • Contracts • Permits • Certificates • Licenses • Non-disclosure agreements (only insofar a penalty is included) • Other type of confidentiality agreements (only insofar a penalty is included) • Non-competition arrangement (only insofar a penalty is included) 	<p>Minimum retention periods:</p> <p><u>Corporate Law</u></p> <p>(a) A copy of a contract for a market or off market purchase of shares, or if the contract is not in writing then a written memorandum setting out the terms of the purchase, must be retained for a minimum of 10 years (section 702, Companies Act 2006).</p> <p><u>Simple contracts:</u> The Limitation Act 1980 means that (a) breach of contract claims need to be brought 6 years from the date on which the cause of action accrues (section 5); and (b) if there is fraud, concealment or mistake, claims need to be brought within 6 years from when the fraud, concealment or mistake is discovered by the claimant, or when he or she could, with reasonable diligence, have discovered it (sections 5 and 32).</p> <p><u>Deeds or claims relating to land, mortgages or charges:</u> The Limitation Act 1980 (section 8) means</p>	<p>Maximum retention periods:</p> <p><u>Corporate Law</u></p> <p>(A) None under statute and no guidance has been issued by local data privacy authority (to the extent that such documents contain personal data).</p> <p>(B) Recommendation: maximum period of 15 years from the expiry or termination of the relevant contract, permit, certificate, licence, etc, other than for confidentiality agreements, which should be retained indefinitely or until released from obligations by the counterparty.</p> <p>Reason for recommendation: Documents may be useful other than in the context of protection against claims (for example, use as precedents). They are also unlikely to contain personal data.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Documentation relating to service providers including (but not limited to) lawyers, notaries and accountants Etc. 	<p>that claims need to be brought within 12 years from the date of accrual of the cause of action.</p> <p><u>Claims relating to trust property:</u> The Limitation Act 1980 means that claims need to be brought within 6 years from the date of accrual of the cause of action (section 21). This is different than claims involving fraud, where there is no limitation period (section 21).</p> <p><u>Documents relating to the enforcement or arbitration awards or judgements:</u> (a) in relation to arbitration awards, a minimum retention period of 6 years from the date of accrual of the cause of action (section 7, Limitation Act 1980); (b) in relation to an arbitration award under seal, a minimum retention period of 12 years from the date of accrual of the cause of action (section 8); (c) in relation to judgments, a judgment of the English Courts remains enforceable without limit of time. However, recovery of accrued interest is limited to a retention period of 6 years and the Courts' permission is required to issue a writ of</p>	<p>We note that there may also be provisions with the relevant contract, etc., which address retention periods.</p> <p><u>Tax Law</u></p> <p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) Recommendation: The recommended retention period is 7 years from the end of the accounting period to which the record relates, to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>execution on a judgment that is more than 6 years old (Lowsley v Forbes [1996]).</p> <p>There may also be provisions with the relevant contract, etc, which address retention periods.</p> <p><u>Confidential Agreements</u>: Retain indefinitely or until released from obligations by counterparty.</p> <p>(b) Recommendation: 15 years from the expiry or termination of the relevant contract, permit, certificate, licence, etc, other than in for confidentiality agreements, which should be retained indefinitely or until released from obligations by the counterparty.</p> <p><u>Tax Law</u></p> <p>(a) Minimum retention period of 6 years from the end of the accounting period to which the record relates but the period may be extended if HMRC issue a notice to deliver a tax return. (Paragraph 21, Schedule 18 to Finance Act 1998).</p> <p>The period may also be extended if HMRC issue an "information notice" requiring the production of a</p>	

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>document to check a company's tax position. (Paragraphs 42 and 43, Schedule 36 to Finance Act 2008).</p> <p>(b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates, to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>	
4.	Insurance plans and policies	<p>Minimum retention periods:</p> <p><u>Corporate Law</u></p> <p>(a) Certificate of Employer's Liability Insurance: 40 years beginning on the date on which the employer's liability insurance policy commences or is renewed (Section 4(4) of Employers' Liability (Compulsory Insurance) Regulations 1998)."</p> <p>Recommendation: Retain indefinitely.</p>	<p>Maximum retention periods</p> <p><u>Corporate Law</u></p> <p>(A) None under statute and no guidance has been issued by the local data privacy authority (to the extent that such documents contain personal data).</p> <p>(B) Recommendation: Retain indefinitely.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(b) Other insurance plans and policies: Same analysis as row 3 above.</p> <p>(c) Reason for recommendation: Industry practice is to retain indefinitely.</p> <p><u>Tax Law</u></p> <p>(a) Same analysis as for row 3 above.</p> <p>(b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates, to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>	<p>Reason for recommendation: Industry practice is to retain indefinitely.</p> <p><u>Tax Law</u></p> <p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) Recommendation: to retain for 7 years from the end of the accounting period to which the record relates, to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>
Human Resources			
5.	Employment contracts (including any addenda)	(a) None under statute and no guidance issued by local data privacy authority.	(A) None under statute and no guidance issued by local data privacy authority.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(b) Recommendation: Retain for seven years post termination.</p> <p>Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years from termination to provide a 1-year buffer.</p>	<p>(B) Recommendation: to retain for 7 years post termination.</p> <p>Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years from termination to provide a 1-year buffer.</p>
6.	<p>(Expat) records of foreign employees, including:</p> <ul style="list-style-type: none"> • Work permit • Visa (applications) • Etc. 	<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Records must be kept as evidence of completing right to work checks.</p> <p><u>Recommended retention period:</u></p> <p>For the duration of employment and for a further 2 years after employment ends.</p> <p><u>Reason for recommendation:</u></p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) No guidance issued by local data privacy authority.</p> <p><u>Recommendation:</u></p> <p>See 6(b).</p> <p><u>Reason for recommendation:</u></p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Under the Immigration, Asylum and Nationality Act 2006, employers have a duty to prevent illegal working by carrying out document checks to confirm a person has the right to work in the UK.</p> <p>Completing the check correctly establishes an excuse against an illegal working penalty. Keeping a copy of the document confirming the check was made provides an excuse against a civil penalty.</p> <p>Any organisation intending to employ foreign employees in the UK must obtain a Sponsor Licence from the UK authorities. As a licensed sponsor one duty is to retain copies of these documents in line with record keeping requirements.</p> <p>The 2-year retention period is suggested in Home Office guidance for employers on completing right to work checks</p> <p><u>Sanctions:</u></p> <p>You can be sent to jail for 5 years and pay an unlimited fine if found guilty of employing someone who you</p>	See 6(b).

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>knew or had '<i>reasonable cause to believe</i>' did not have the right to work in the UK.</p> <p>Failure to prevent illegal working can lead to a fine of up to £20,000 per illegal worker.</p> <p>You may also lose the ability to employ expat workers in the UK for a period of at least 12 months.</p>	
7.	<p>Personal contact information, including:</p> <ul style="list-style-type: none"> • Home address • National insurance number • Etc. 	<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: One year post termination.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire and will facilitate communication during this time and/or payment of any outstanding salary or bonus. Additionally, licensed visa sponsors are required to retain these documents for one year in line with record keeping requirements.</p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: One year post termination.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire and will facilitate communication during this time and/or payment of any outstanding salary or bonus.</p>
8.	Emergency details, including:	(a) None under statute and no guidance issued by local data privacy authority.	(A) None under statute and no guidance issued by local data privacy authority.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Emergency contact Emergency contact information 	<p>(b) Recommendation: Delete on termination of employment.</p> <p>Reason for recommendation: No identified legitimate business purpose for retaining post-termination.</p>	<p>(B) Recommendation: Delete on termination of employment.</p> <p>Reason for recommendation: No identified legitimate business purpose for retaining post-termination.</p>
9.	Employee ID copy	<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: retain in line with the internal operational and security procedures of the company, noting records must be kept as evidence of completing right to work checks on employees who are resident workers in the UK as well as those considered to be foreign employees.</p> <p>Reason for recommendation: We assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures. Retention in this context is not a strictly legal matter.</p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: as per the GDPR (i.e. retention period should be limited to the minimum period necessary for the document to fulfil its purpose) and immigration laws set out at row 6.</p> <p>Reason for recommendation: as per the GDPR.</p>
10.	Information regarding absence of employees and information on specific mobility events, including:	<p>Minimum retention periods:</p> <p><u>Parental leave, time off and pregnancy notification:</u></p>	<p>Maximum retention periods:</p> <p><u>Parental leave and time off:</u></p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Absence, such as maternal, parental leave and related documentation Time off, such as statutory leave entitlement and documentation of leave against entitlement Notification of pregnancy and related health information Secondments (such as expat agreements, relocation package) Etc. 	<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: retain data 3 years post termination of employment.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire. Additionally, licensed visa sponsors are required to retain these documents for 1 year in line with record keeping requirements.</p> <p>Records in relation to maternity/shared parental leave pay and dates of maternity shared parental leave should be retained for 3 years after the end of the tax year in which the maternity/shared parental pay period ends (The Statutory Maternity Pay (General) Regulations 1986) and the Statutory Shared Parental Pay (Administration) Regulations 2014/2929).</p> <p><u>Secondments:</u></p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(A) Recommendation: One year post termination of employment.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire.</p> <p><u>Secondments:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: Retain for seven years post termination of employment.</p> <p>Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: Seven years post termination of employment.</p> <p>Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the six year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years post termination, to allow a 1 year buffer.</p>	<p>documents are retained for 7 years post termination, to allow a 1-year buffer.</p>
11.	Results of / documentation from internal investigations on employees (for example from email reviews or interviews)	<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: Retain data one year post conclusion of relevant regulatory investigation process unless regulator specifies otherwise or litigation is anticipated or pending as a consequence of the investigation in which case it is</p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: One year post conclusion of relevant regulatory investigation process unless regulator specifies otherwise or litigation is anticipated or pending as a consequence of the investigation in which case it is recommended</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>recommended to retain the documentation until the litigation process is exhausted.</p> <p>Reason for recommendation: This provides a buffer to ensure that the regulatory investigation has indeed reached a conclusion.</p>	<p>to retain the documentation until litigation process is exhausted.</p> <p>Reason for recommendation: This provides a buffer to ensure that the regulatory investigation has indeed reached a conclusion.</p>
12.	<p>Documentation and information in relation to biannual appraisals, including:</p> <ul style="list-style-type: none"> • Minutes from biannual appraisal meetings • Appraisal process • Biannual development plans • Etc. 	<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: One year post termination of employment.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and the Equality Act 2010 to expire.</p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: Seven years post termination of employment.</p> <p>Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years post termination to provide a 1 year buffer.</p>
Information regarding payments to employees			

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13.	Administration, including: <ul style="list-style-type: none"> • Wage administration, including all untaxed repayments • Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of taxes and premiums) • Specific salary administration (i.e. church affiliation, degree of disability and trade union membership) 	(a) Minimum retention period of 3 years from the end of the tax year to which the records relate (s97 The Income Tax (Pay As You Earn) Regulations 2003). (b) Recommendation: Minimum retention period of 3 years from the end of the tax year to which the records relate.	(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006). (B) Recommendation: Maximum retention period of 6 years after the end of the period to which the records relate. Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years, although this is rare).
14.	Personal contact information required for payroll purposes, including: <ul style="list-style-type: none"> • Bank account 	(a) None under statute and no guidance issued by local data privacy authority. (b) Recommendation: One year post termination of employment.	(A) None under statute and no guidance issued by local data privacy authority. (B) Recommendation: One year post termination of employment.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Marital status • Etc. 	Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire and will facilitate communication during this time and/or payment of any outstanding salary or bonus (although in each case the necessity of the information should be considered for the particular individual, e.g. is the marital status data needed to contact the individual?)	Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire and will facilitate communication during this time and/or payment of any outstanding salary or bonus.
15.	Severance pay records and compensation documentation, more in particular: <ul style="list-style-type: none"> • Severance pay records and calculations of severance payments)¹⁰ • Compensation documentation and information (other than payroll and pensions, health 	(a) Minimum retention period of 3 years from the end of the tax year to which the records relate (s97 The Income Tax (Pay As You Earn) Regulations 2003). (b) Recommendation: Minimum retention period of 3 years from the end of the tax year to which the records relate.	(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006) <u>Severance pay</u> (B) Recommendation: Maximum retention period of 6 years after the end of the period to which the records relate. Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years although this is rare).

¹⁰ **CC Note:** Please also refer to the category "Termination of employment agreements".

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	plans, e.g., bonus letters, letters on salary increase)		<p><u>Compensation documentation</u></p> <p>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).</p> <p>(B) Recommendation: The later of 6 years after the end of the period to which the records relate or 7 years post termination.</p> <p>Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years, although this is rare).</p> <p>Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4-months) it is suggested that documents are retained for 7 years post termination, to allow a 1-year buffer.</p>

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16.	<p>Equity information and documents in relation thereto, including:</p> <ul style="list-style-type: none"> • Share plan documentation • Letters on vesting of shares • Information on status of equity • Statements • Etc. 	<p>(a) Minimum retention period of 3 years from the end of the tax year to which the records relate (s97 The Income Tax (Pay As You Earn) Regulations 2003).</p> <p>(b) Recommendation: Minimum retention period of 3 years from the end of the tax year to which the records relate.</p>	<p>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).</p> <p>(B) Recommendation: Maximum retention period of 6 years after the end of the period to which the records relate.</p> <p>Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years but this is rare).</p>
17.	<p>Travel and expenses information, including:</p> <ul style="list-style-type: none"> • Expenses claims forms • Expenses receipts • Data on reimbursements made • Etc. 	<p>(a) Minimum retention period of 3 years from the end of the tax year to which the records relate (s97 The Income Tax (Pay As You Earn) Regulations 2003).</p> <p>(b) Recommendation: Minimum retention period of 3 years from the end of the tax year to which the records relate.</p>	<p>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).</p> <p>(B) Recommendation: Maximum retention period of 6 years after the end of the period to which the records relate.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years, although this is rare).
Information regarding pensions			
18.	<p>All business data and records relating to pension plans and schemes, including:</p> <ul style="list-style-type: none"> • Business data • Pension administration • Early retirement • Etc. 	<p>(a) Minimum retention periods:</p> <p>Certain transaction and payment records and records of meetings where the scheme is a trust, need to be retained for a minimum of 6 years from the end of the scheme year to which they relate (section 49(2) Pensions Act 1995 and regulations 12, 13 and 14 The Occupational Pension Schemes (Scheme Administration) Regulations 1996).</p> <p>Certain records which the trustee of a trust scheme is required to retain in relation to UK auto-enrolment requirements must be retained for a minimum of 6 years from the day the record must first be kept, save for a record of an employee's decision to opt out of a pension scheme where the requirement is to retain that record for 4 years from the day the record must first be kept</p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: Retention by trustees until the trust scheme has been terminated. Retention by employers only in line with statute (6 years (and 4 years in one case) for certain pensions information that an employer is required to retain to demonstrate its compliance with UK auto-enrolment requirements).</p> <p>Reason for recommendation: Pension scheme queries can commonly relate to periods of years/decades earlier so trustees have a decent (albeit untested) "legitimate interest" argument to retain long-term records to answer queries. For employers, statutory</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(regulations 5, 7 and 8 The Employers' Duties (Registration and Compliance) Regulations 2010).</p> <p>Certain records which an employer is required to retain to demonstrate its compliance with UK auto-enrolment requirements must be retained for a minimum of 6 years from the day the record must first be kept, save for a record of an employee's decision to opt out of a pension scheme where the requirement is to retain that record for 4 years from the day the record must first be kept (regulations 5, 6 and 8 The Employers' Duties (Registration and Compliance) Regulations 2010).</p> <p>Certain records, including records relating to monies received by or owing to a pension scheme, investments made by the scheme and the administration of the scheme, which the trustee is required to retain for a minimum of 6 years from the end of the tax year to which they relate (regulation 18 Registered Pension Schemes (Provision of Information) Regulations 2006).</p> <p>(b) Other reason: Pension scheme queries can commonly relate to periods of years/decades</p>	<p>periods only are recommended because the scheme will keep its own records.</p>

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		<p>earlier so trustees have a decent (albeit untested) "legitimate interest" argument to retain long-term records to answer queries.</p> <p>Recommendation: Retention by trustees until the trust scheme has been terminated. For employers, retain auto-enrolment information for the statutory minimum period only.</p> <p>Reason for recommendation: See (b) above in relation to trustees. For employers, statutory periods only are recommended because the scheme will keep its own records.</p>	
19.	Pension documentation and information, including: <ul style="list-style-type: none"> • Pension offer • Pension status • Individual pension plan documentation • Etc. 	<p>(a) Please see (a) in row 18 above.</p> <p>(b) Recommendation: Retention by trustees until the trust scheme has been terminated. For employers, keep auto-enrolment information for the statutory minimum period only.</p> <p>Reason for recommendation: See (b) above in relation to trustees. For employers, statutory periods only are recommended because the scheme will keep its own records.</p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: Retention by trustees until the trust scheme has been terminated. Retention by employers only in line with statute (6 years (and 4 years in one case) for certain pensions information that an employer is required to retain to demonstrate its compliance with UK auto-enrolment requirements).</p>

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			Reason for recommendation: Pension scheme queries can commonly relate to periods of years/decades earlier so trustees have a decent (albeit untested) "legitimate interest" argument to retain long-term records to answer queries. For employers, statutory periods only are recommended because the scheme will keep its own records.
Health-related information of employees			
20.	<p>Documents with health-related information in relation to employees, including:</p> <ul style="list-style-type: none"> • Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace adaptations • Documents relating to accidents occurred at work 	<p>Minimum retention periods:</p> <p><u>Medical records and other health-related information and documentation:</u></p> <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: 3 years post termination.</p> <p>Reason for recommendation: Generally, health and safety records should be kept for as long as is necessary to counter any personal injury suit (actions may be commenced 3 years from the date of the injury, or if later, 3 years from the awareness of the injury). Therefore it is advisable to keep all records relating to</p>	<p>Maximum retention periods:</p> <p><u>Medical records and other health-related information and documentation:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: One year post termination.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures) Etc. 	<p>health and safety standards (including accident reports) permanently, in case medical problems arise a long time after the individual's employment has ceased.</p> <p><u>Documents relating to accidents occurred at work:</u></p> <p>(a) The UK health and safety regulations contain various requirements covering retention of records. Particular examples include: Social Security (Claims and Payments) Regulations 1979, Reg 25 in respect of retention of a company's accident book (Form B1510) 3 years from the date of an entry; Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013, Reg. 12 in respect of retention of records of reportable injuries and dangerous occurrences – 3 years from the date when made.</p> <p>(b) Recommendation: Generally, health and safety records should be kept for as long as is necessary to counter any personal injury suit (actions may be commenced 3 years from the date of the injury, or if later, 3 years from the awareness of the injury). Therefore it is advisable to keep all records relating</p>	<p><u>Documents relating to accidents occurred at work:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: Generally, health and safety records should be kept for as long as is necessary to counter any personal injury suit (actions may be commenced 3 years from the date of the injury, or if later, 3 years from the awareness of the injury). Therefore it is advisable to keep all records relating to health and safety standards (including accident reports) permanently, in case medical problems arise a long time after the individual's employment has ceased.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		to health and safety standards (including accident reports) permanently, in case medical problems arise a long time after the individual's employment has ceased.	
Information relating to an employee's career			
21.	<p>Information regarding the employee's work performance – disciplinary documentation and information, including:</p> <ul style="list-style-type: none"> • Any warnings • Any performance improvement plans • Supervisor reviews • Employee self-review • Development goals • Reprimands 	<p>Minimum retention periods:</p> <p><u>Unsatisfactory performance and disciplinary documentation:</u></p> <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: Seven years post termination.</p> <p>Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that</p>	<p>Maximum retention periods:</p> <p><u>Unsatisfactory performance and disciplinary documentation:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: Seven years post termination.</p> <p>Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Talent documentation and information (e.g. talent identification) Training and development (trainings attended, training records, passed/failed trainings and tests) Organization information (Business Unit, job title, job grade, job contact details, etc.) Etc. 	<p>documents are retained for 7 years post termination, to allow a 1-year buffer.</p> <p><u>Talent documentation and organisation information:</u></p> <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: One year post termination.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire.</p>	<p>documents are retained for 7 years post termination, to allow a 1 year buffer.</p> <p><u>Talent documentation and organisation information:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: One year post termination.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire.</p>
Electronically available information on employees			
22.	Employee information publicly available to other employees (e.g. intranet)	<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: Delete on termination of employment.</p>	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: Delete on termination of employment.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: No identified legitimate purpose for retaining post-termination.	Reason for recommendation: No identified legitimate purpose for retaining post-termination.
23.	<p>Other electronically available information on employees, including:</p> <ul style="list-style-type: none"> Employee data in network and computer systems (e.g. emails) Communication equipment used by employees Access controls Other internal administration 	<p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Recommendation: Retain for duration of purpose for which it is processed (employee emails referencing their contractual terms should be retained for 7 years post termination).</p> <p>Reason for recommendation:</p> <ul style="list-style-type: none"> Once the purpose for which the personal data is being processed has ceased to apply we see no apparent legitimate interest pursuant to Art 6(f) GDPR to retain the personal data Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that emails 	<p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) Recommendation: Retain for duration of purpose for which it is processed (employee emails referencing their contractual terms should be retained for 7 years post termination).</p> <p>Reason for recommendation:</p> <ul style="list-style-type: none"> Once the purpose for which the personal data is being processed has ceased to apply we see no apparent legitimate interest pursuant to Art 6(f) GDPR to retain the personal data Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4-

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		referencing contractual terms are retained for 7 years post termination to allow a 1 year buffer	months) it is suggested that emails referencing contractual terms are retained for 7 years post termination to allow a 1-year buffer
Termination of employment agreements			
24.	Information relating to employment termination, including: <ul style="list-style-type: none"> • Notice of termination/ resignation • Termination/ settlement agreement • Written correspondence related to termination • Exit interview • Outplacement agreement and arrangements 	(a) None under statute and no guidance issued by local data privacy authority. (b) Recommendation: Retain for seven years post termination. Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years post termination to allow a 1 year buffer.	(A) None under statute and no guidance issued by local data privacy authority. (B) Recommendation: Retain for seven years post termination. Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years post termination to allow a 1 year buffer.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Customs			
25.	Invoicing and accounts information: <ul style="list-style-type: none"> • General ledger • Account receivable record • Accounts payable record • (tender of) Sales records invoices • Accounts • Consignment notes • Inventories 	(a) Minimum retention period of 4 years after record is received, issued or created. (Regulation 9 of Customs Traders (Accounts and Records) Regulations 1995). (b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).	(A) No maximum retention period under statute or HMRC guidance. (B) Recommendation: Retain for seven years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).
26.	Information and documents accessible and acceptable to customs, and that are required	(a) Minimum retention period of 4 years after the record is received, issued or created. (Regulation 9	(A) No maximum retention period under statute or HMRC guidance.

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	for the performance of formalities and checks.	<p>of Customs Traders (Accounts and Records) Regulations 1995.</p> <p>(b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>	<p>(B) Recommendation: Retain for seven years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
27.	Where a customs control determines that a customs debt needs to be revised.	<p>(a) Minimum retention period of 6 years after the record is received, issued or created. (Article 51(2) of EU Regulation 952/2013 (Union Customs Code)).</p> <p>(b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>	<p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</p>
Other personal data			

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	<p>(a) None under statute and no guidance has been issued by local data privacy authority.</p> <p>(b) Recommendation: Retain in line with internal operational and security procedures.</p> <p>Reason for recommendation: We assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures.</p>	<p>(A) There are no specific local law requirements and no specific guidance has been issued by local data privacy authority, however, the GDPR applies and to the extent such documents contain personal data, they should be retained for no longer than necessary (i.e. "storage limitation" principle).</p> <p>(B) Recommendation: Retain for no longer than necessary for the purposes for which such data is processed if it contains personal data.</p> <p>Reason for recommendation: See (B) above and we assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures.</p>
29.	Camera recordings	<p>(a) None under statute and no guidance has been issued by local data privacy authority.</p> <p>(b) Recommendation: Retain in line with internal operational and security procedures.</p>	<p>(A) The GDPR applies and to the extent such documents contain personal data, they should be retained for no longer than necessary (i.e. "storage limitation" principle). The Information Commissioner's Office (ICO) recommends deleting CCTV footage 4 weeks from the date recorded (unless required for evidence).</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: We assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures.	(B) Recommendation: Retain for 4 weeks from the date recorded (unless required for evidence). Reason for recommendation: As per answer at (A) above.
30.	Data subject access requests and responses	<p>(a) None under statute and no guidance has been issued by local data privacy authority.</p> <p>If a Data Subject Access Request (DSAR) is received in the context of a possible claim, separate considerations will apply. See separate advice on claims in other contexts. At a minimum, retain for 7 years and indefinitely while any proceedings are going. Otherwise, DSARs should be kept while the requests are ongoing and for a grace period thereafter. Twelve months would be a sensible default grace period, but the appropriate grace period will depend on the nature of the relevant DSAR (e.g. is it merely speculative, or something that suggests the possibility of a claim).</p> <p>(b) Recommendation: Retain for 12 months generally or 7 years where required for the purpose of a claim or a potential claim.</p>	<p>(A) There are no specific local law requirements and no specific guidance has been issued by local data privacy authority, however, the GDPR applies and to the extent such documents contain personal data, they should be retained for no longer than necessary (i.e. "storage limitation" principle).</p> <p>(B) Recommendation: Retain for 12 months generally or 7 years where required for the purpose of a claim or a potential claim.</p> <p>Reason for recommendation: To allow for statute of limitations period plus an additional 1 year buffer period to take into account any delay in the commencement of the proceedings.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: To allow for statute of limitations period plus an additional 1 year buffer period to take into account any delay in the commencement of the proceedings.	

ANNEX 6

RETENTION PERIODS UNDER POLISH LAW

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Corporate documents			
1.	<p>All types of corporate (internal) documents, including:</p> <ul style="list-style-type: none"> • Company accounts • Budgets • Books of account and records • Profit and loss accounts • Payment records • Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board) 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • Accounting books – 5 years • Accounting documents concerning fixed assets under construction, loans, facilities and commercial agreements, claims being sought in civil proceedings or subject to criminal or tax proceedings – 5 years from the beginning of the year following the financial year in which the operations, transactions and proceedings were finally completed, repaid, settled or limitation periods have expired 	<p>(A) None under statute.</p> <p>The law on accounting provides that the periods of retention, as set out in column (B), constitute minimum periods of retention, therefore it is allowed to retain the data for a longer period.</p> <p>(B) Recommendation: Statutory minimum period and for the limitation period for claims (6 or 10 years for civil law claims and 3 years for claims relating to business activity), where the documents may be used in potential litigation.</p> <p>Reason for Recommendation: (a) and Art. 118 of the Civil Code, which provides that</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • (amendments to) Articles of association • Shareholders' register • Board regulations • Etc. 	<ul style="list-style-type: none"> • Documentation on the adopted method of keeping the accounts – for a period no shorter than 5 years from the expiry of its validity • Inventory documents - 5 years • Other accounting documents and statements that must be drawn up under Polish law – 5 years • Resolutions and/or minutes of meetings (shareholders, supervisory board, management board), (amendments to) articles of association, shareholders' register, board regulations, etc. – as long as the company exists <p>The accounting-related retention periods set out above are calculated from the beginning of the year following the financial year to which the data collections relate.</p> <p><i>(Art. 74 of the Act on Accounting)</i></p>	<p>civil claims are normally time-barred after 6 years, and claims concerning economic activity after 3 years.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p><i>(Commercial Companies Code – interpreted from Art. 248, 421 and others)</i></p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) and for limitation period for claims (6 or 10 years for civil law claims or 3 years for claims relating to business activity), where the documents may be used in potential litigation.</p> <p>Reason for Recommendation: (a) above and Art. 118 of the Civil Code of Poland ("Civil Code"), which provides that civil claims are normally time-barred after 6 or 10 years¹¹, and claims concerning economic activity after 3 years.</p>	

¹¹ **CC Note:** As of 6 July 2018, the main statutory period of limitation for civil claims is 6 years instead of 10 years. However, according to the transitional provisions, this 6-year period for claims existing as at this date will be calculated from this date, but may not be longer than the statutory period of limitation under the old provisions.

Recommended retention period is 6 months from the lapse of the limitation periods for any claims, unless it is determined that there has been an interruption in the run of the limitation period or claims have been brought, in which case the data should be retained until the final decision concerning such claims has been issued or the interrupted limitation period has elapsed.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
2.	Accounting and financial documentation, including: <ul style="list-style-type: none"> • Financial statements • Audit reports • Audit records • Accounts • Etc. 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • the approved annual financial statements must be retained for 5 years, starting from the beginning of the year following the year in which they were approved • other accounting documents and statements that must be drawn up under Polish law (including audit documents) must be retained for 5 years <p><i>Art. 74 of the Act on Accounting</i></p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) and for the limitation period for claims where the documents may be used in potential litigation.</p> <p>Reason for Recommendation: (a) above and Art. 118 of the Civil Code, which provides that civil claims are normally time-barred after 6 or 10 years (however, please refer to</p>	<p>(A) None under statute.</p> <p>The law on accounting provides that the periods of retention, as set out in column (B), constitute minimum periods of retention. Therefore it is allowed to retain the data for a longer period.</p> <p>(B) Recommendation: Statutory minimum period and for the limitation period for claims (6 or 10 years for civil law claims and 3 years for claims relating to business activity), where the documents may be used in potential litigation.</p> <p>Reason for Recommendation: (a) and Art. 118 of the Civil Code, which provides that civil claims are normally time-barred after 6 years, and claims concerning economic activity after 3 years.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		footnote 1), and claims concerning economic activity after 3 years.	
Commercial contracts			
3.	<p>All types of agreements, including:</p> <ul style="list-style-type: none"> • Contracts • Permits • Certificates • Licenses • Non-disclosure agreements (only insofar a penalty is included) • Other type of confidentiality agreements (only insofar a penalty is included) • Non-competition arrangement (only insofar a penalty is included) 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • Contracts, documentation relating to service providers, confidentiality agreements, civil law non-competition agreements, permits, certificates and licenses – none under statute • Non-competition agreements which constitute part of the employment relationship – 10 or 50 years (please refer to section 5(a) below for details) <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • For contracts and documentation relating to service providers – 3, 6 or 10 years (depending on the applicable limitation period for claims) from the end of the performance of the agreement. After 3 years from the end of 	<p>(A) None under statute.</p> <p>(B) Recommendation:</p> <ul style="list-style-type: none"> • For contracts, 3, 6 or 10 years from the end of the performance of the agreement (depending on the applicable limitation period). After 3 years from the end of the performance of the agreement, the agreements should be retained in hard copy only • Permits, certificates and licenses should be retained indefinitely • Non-competition agreements which form part of the employment relationship should be retained for the statutory period <p>Reason for Recommendation: Statutory retention period and business reason – claims</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Documentation relating to service providers including (but not limited to) lawyers, notaries and accountants • Etc. 	<p>the performance of the agreement, the agreements should be retained in hard copy only</p> <ul style="list-style-type: none"> • Permits, certificates and licenses should be retained indefinitely • Non-competition agreements which constitute part of the employment relationship – should be retained in line with the statutory retention period <p>Reason for Recommendation: statutory retention periods and business reason – the claims in business relationships are usually barred by a limitation period of 3 years, however some claims may be subject to limitation periods of 6 or 10 years.</p>	<p>in business relationships are usually barred by a limitation period of 3 years. Other claims are subject to limitation periods of 6 or 10 years.</p>
4.	Insurance plans and policies	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • For private insurance policies, the retention period such as for commercial contracts (see point 3 above) 	<p>(A) None under statute.</p> <p>(B) Recommendation:</p> <ul style="list-style-type: none"> • In relation to private insurance policies – 3 years from the end of performance of the agreement. After

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<ul style="list-style-type: none"> Statutory obligatory social insurances, copies of declarations and reports should be retained for 5 years from the date of their submission to the relevant social insurance authority <p><i>Art. 47 (3c) of the Act on the social insurance system</i></p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> In relation to private insurance policies – 3 years from the end of performance of the agreement. After 3 years the agreements should be retained in hard copy only For statutory obligatory social insurance documents – 5 years from the date of their submission to the relevant social insurance authority <p>Reason for Recommendation: (a) above and for general business reasons.</p>	<p>3 years the agreements should be retained in hard copy only</p> <ul style="list-style-type: none"> For statutory obligatory social insurance documents – 5 years from the date of their submission to the relevant social insurance authority <p>Reason for recommendation: Art. 47 (3c) of the Act on the social insurance system and for general business reasons.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Human resources			
5.	Employment contracts (including any addenda)	<p>(a) Minimum retention periods:</p> <p>Since 1 January 2019 the minimum retention period is 10 years from the end of the year in which the employment was terminated.</p> <p>Under the previous legal provisions, the retention period was 50 years from the end of employment, and this period still applies to employees employed before 1 January 2019. However, if the employer submits a relevant report to the social security authority, a 10-year retention period applies also for employees that were employed before 1 January 2019 (although not for employees that were employed before 31 December 1998), and the retention period starts counting from the end of the year of that submission.</p> <p><i>Art. 94 point 9b) of the Labour Code and Art. 7 of the Act on the amendment of some legal acts in relation to shortening the period of retention of employee personal files and their</i></p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the contracts.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>(b) Recommendation: Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed.</p> <p>Reason for Recommendation: (a) above.</p>	
6.	<p>(Expat) records of foreign employees, including:</p> <ul style="list-style-type: none"> • Work permit • Visa (applications) • Etc. 	<p>(a) Minimum retention period: This data is part of the employee personal files – point 5(a) above applies.</p> <p><i>(§ 3 point 1 of the Regulation on employee personnel files)</i></p> <p>(b) Recommendation: Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed.</p> <p>Reason for Recommendation: (a) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
7.	Personal contact information, including: <ul style="list-style-type: none"> • Home address • National insurance number • Etc. 	<p>(a) Minimum retention period: This data is part of the employee personal files – point 5(a) above applies.</p> <p>(b) Recommendation: Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed.</p> <p>Reason for Recommendation: (a) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain these personal data.</p>
8.	Emergency details, including: <ul style="list-style-type: none"> • Emergency contact • Emergency contact information 	<p>(a) Minimum retention period: This data is part of the employee personal files – point 5(a) above applies.</p> <p>(b) Recommendation: Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed.</p> <p>Reason for Recommendation: (a) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain these personal data.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
9.	Employee ID copy	<p>(a) Minimum retention period: This data is part of the employee personal files – point 5(a) above applies.</p> <p>(b) Recommendation: Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed.</p> <p>Reason for Recommendation: (a) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>
10.	<p>Information regarding absence of employees and information on specific mobility events, including:</p> <ul style="list-style-type: none"> • Absence, such as maternal, parental leave and related documentation • Time off, such as statutory leave entitlement and documentation of leave against entitlement 	<p>(a) Minimum retention period: This data is part of the employee personal files – point 5(a) above applies.</p> <p>(b) Recommendation: Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed.</p> <p>Reason for Recommendation: (a) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Notification of pregnancy and related health information • Secondments (such as expat agreements, relocation package) • Etc. 		
11.	Results of/documentation from internal investigations on employees (for example from email reviews or interviews)	<p>(a) Minimum retention period: None under statute.</p> <p>(b) Recommendation: Limitation period for employment-related claims (3 years), not based on a legal ground but for business reasons.</p> <p>Reason for Recommendation: (b) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory limitation period for claims – up to 3 years in case of employment claims, but some related claims (i.e. civil law rather than labour law claims, such as for the protection of personal rights) may be limited by up to 6 or 10 years (civil law claims).</p> <p>Reason for recommendation: We believe the potential defence against claims or their pursuing, as the case may be, may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After the relevant period has expired, we see no such interest.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
12.	Documentation and information in relation to biannual appraisals, including: <ul style="list-style-type: none"> • Minutes from biannual appraisal meetings • Appraisal process • Biannual development plans • Etc. 	<p>(a) Minimum retention period: None under statute.</p> <p>(b) Recommendation: Limitation period for employment-related claims (3 years). This is not based on a legal ground but we recommend this for business reasons. The risks of employment-related claims during this 3 year period remains – it is therefore recommended that, after being used, the data should be retained in aggregated form as far as possible. For example, in case of employee performance reviews, an overall result of the review should be retained, not the detailed responses.</p> <p>Reason for Recommendation: (b) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory limitation period for claims – up to 3 years in case of employment claims, but some related claims may be limited by 6 or 10 years (civil law claims).</p> <p>Reason for recommendation: We believe the potential defence against claims or their pursuing, as the case may be, may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</p>
Information regarding payments to employees			
13.	Administration, including:	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • Lists of salaries, remuneration cards and other documents, on the basis of which 	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Wage administration, including all untaxed repayments • Salary administration (e.g. information relevant for the calculation of salary and remuneration and for the calculation of taxes and premiums) • Specific salary administration (i.e. church affiliation, degree of disability and trade union membership) 	<p>a retirement pension or a disability allowance is calculated, is to be retained for 50 years from the moment the employment ended. However, in case of employees hired after 31 December 2018 and employees hired before that date, in relation to whom an information report to the social security authorities was filed, the retention period is 10 years</p> <p><i>Art. 125a of the Act on Retirement and Disability Pensions from the Social Insurance Fund</i></p> <ul style="list-style-type: none"> • In relation to documents other than those described under the paragraph above, point 5(a) above applies <p>(b) Recommendation: Retention of records for statutory periods as specified in point (a) above.</p> <p>Reason for Recommendation: (a) above.</p>	<p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
14.	<p>Personal contact information required for payroll purposes, including:</p> <ul style="list-style-type: none"> • Bank account • Marital status • Etc. 	<p>(a) Minimum retention period: This data is part of the employee personal files – point 5(a) above applies.</p> <p>(b) Recommendation: Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed.</p> <p>Reason for recommendation: (a) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data.</p>
15.	<p>Severance pay records and compensation documentation, more in particular:</p> <ul style="list-style-type: none"> • Severance pay records and calculations of severance payments)¹² • Compensation documentation and information (other than payroll and pensions, health plans, e.g., bonus letters, letters on salary increase) 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • Lists of salaries, remuneration cards and other documents, on the basis of which a retirement pension or a disability allowance is calculated, is to be retained for 50 years from the date the employment was ended. However, in case of employees hired after 31 December 2018 and employees hired before that, in relation to whom an 	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)) or limitation period for potential claims.</p> <p>Reason for recommendation: Once the required statutory minimum retention period or limitation period has expired, we see no apparent legitimate interest pursuant</p>

¹² **CC Note:** Please also refer to the category "Termination of employment agreements".

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENDATION
		<p>information report to social security authorities was filed, the retention period is 10 years</p> <p><i>Art. 125a of the Act on Retirement and Disability Pensions from the Social Insurance Fund</i></p> <ul style="list-style-type: none"> • In relation to documents other than those described above, which constitute (part of) employee personal files, point 5(a) above applies • Documents other than those listed above should be retained for the limitation period for employment-related claims (which is 3 years) <p>(b) Recommendation: Retention of records for statutory periods as specified in point (a) above or for the limitation period for potential claims.</p> <p>Reason for Recommendation: (a) above.</p>	<p>to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
16.	<p>Equity information and documents in relation thereto, including:</p> <ul style="list-style-type: none"> • Share plan documentation • Letters on vesting of shares • Information on status of equity • Statements • Etc. 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • The corporate documents relating to the ownership of shares should be retained as long as the company exists and for the limitation period of claims • The documents, which constitute part of the employee personal files should be retained for 10 or 50 years (pursuant to point 5(a) above) • Documents, on the basis of which the retirement pension or a disability allowance is calculated, should be retained for 10 or 50 years (pursuant to point 15(a) above) • Documents not listed above should be retained for the limitation period for claims <p>(b) Recommendation: Retention of data for periods as specified in point (a) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Retention of data for periods as specified in point (a).</p> <p>Reason for recommendation: Once the required statutory minimum retention period or limitation period for claims has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for Recommendation: (a) above.	
17.	Travel and expenses information, including: <ul style="list-style-type: none"> • Expenses claims forms • Expenses receipts • Data on reimbursements made • Etc. 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • Documents which constitute part of the employee personal files should be retained for 10 or 50 years (pursuant to point 5(a) above) • Other documents should be retained for the limitation period for claims <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed • Retention of other documents for the limitation period for claims <p>Reason for Recommendation: (a) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period or limitation period for claims (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period or the limitation period for claims has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Information regarding pensions			
18.	All business data and records relating to pension plans and schemes, including: <ul style="list-style-type: none"> • Business data • Pension administration • Early retirement • Etc. 	(a) Minimum retention periods: <ul style="list-style-type: none"> • Statutory obligatory social insurances, copies of declarations and reports should be retained for 5 years from the date of their submission to the relevant social insurance authority <p><i>(Art. 47 (3c) of the Act on the social insurance system)</i></p> <ul style="list-style-type: none"> • In case of documents which constitute part of employee personal files, 10 or 50 years depending on the date of hiring the employee and on whether an information report was filed to the social insurance authority (please see point 5(a) above) • Lists of salaries, remuneration cards and other documents, on the basis of which a retirement pension or a disability allowance is calculated, is to 	(A) None under statute. (B) Recommendation: Statutory minimum period (see column (B)). Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>be retained for 50 years from the date the employment ended. However, in case of employees hired after 31 December 2018 and employees hired earlier, in relation to whom an information report to social security authorities was filed, the retention period is 10 years.</p> <p><i>Art. 125a of the Act on Retirement and Disability Pensions from the Social Insurance Fund</i></p> <p>(b) Recommendation: Retention of data for statutory periods as specified in point (a) above.</p> <p>Reason for recommendation: (a) above.</p>	
19.	Pension documentation and information, including: <ul style="list-style-type: none"> • Pension offer • Pension status 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • Statutory obligatory social insurances, copies of declarations and reports should be retained for 5 years from the 	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Individual pension plan documentation Etc. 	<p>date of their submission to the relevant social insurance authority</p> <p><i>(Art. 47 (3c) of the Act on the social insurance system)</i></p> <ul style="list-style-type: none"> In case of documents, which constitute part of employee personnel files, 10 or 50 years, depending on the date of hiring the employee and on whether an information report was filed to the social insurance authority (please see point 5(a) above) <p>(b) Recommendation: Retention of data for statutory periods as specified in point (a) above.</p> <p>Reason for recommendation: (a) above.</p>	<p>period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>
Health-related information of employees			
20.	Documents with health-related information in relation to employees, including:	(a) Minimum retention periods:	(A) None under statute.

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	<ul style="list-style-type: none"> • Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace adaptations • Documents relating to accidents occurred at work • Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures) • Etc. 	<ul style="list-style-type: none"> • For documents, which constitute part of the employee personal files (such as records of initial, periodic and check-up medical examinations), a retention period of 10 or 50 years applies (please see point 5(a) above) • Records determining the circumstances of and reasons for accidents at work and other post-accident documentation – a retention period of 10 years applies <p><i>(Art. 234 § 3¹ of the Labour Code)</i></p> <ul style="list-style-type: none"> • For documents concerning occupational diseases, no statutory retention period was defined. Pursuant to the opinion of the Polish President of the Data Protection Authority, the retention period of such data should be determined by the employers, taking into account the periods during which the symptoms of occupational disease entitled to the recognition of the occupational disease, despite prior 	<p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

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		<p>termination of work in the relevant circumstances (as specified in the Ordinance of the Government on Occupational Diseases (the periods vary from several days to 10 years))</p> <ul style="list-style-type: none"> • For the documents which impact the value of social insurance contributions (such as sick leaves), the minimum retention period is 5 years from the date of submission of relevant declarations and reports to the social insurance authority • Lists of salaries, remuneration cards and other documents, on the basis of which a retirement pension or a disability allowance is calculated, are to be retained for a minimum period of 50 years from the end date of employment. However, in case of employees hired after 31 December 2018 and employees hired earlier, in relation to whom an information report to the social security 	

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		<p>authority was filed, the minimum retention period is 10 years</p> <p><i>Art. 125a of the Act on Retirement and Disability Pensions from the Social Insurance Fund</i></p> <p>(b) Recommendation: Retention of records for the minimum periods specified above.</p> <p>Reason for Recommendation: (a) above.</p>	
Information relating to an employee's career			
21.	<p>Information regarding the employee's work performance – disciplinary documentation and information, including:</p> <ul style="list-style-type: none"> • Any warnings • Any performance improvement plans • Supervisor reviews • Employee self-review 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • Some of the documents will constitute (parts of) personal documentation (such as training information, organisation information, warnings or performance improvement plans). For these documents, the minimum retention periods are the same as for other personal documentation – 10 or 50 years (see point 5(a) above) 	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)) or the limitation period for claims.</p> <p>Reason for recommendation: Once the required statutory minimum retention period or limitation period of claims has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> • Development goals • Reprimands • Talent documentation and information (e.g. talent identification) • Training and development (trainings attended, training records, passed/failed trainings and tests) • Organization information (Business Unit, job title, job grade, job contact details, etc.) • Etc. 	<ul style="list-style-type: none"> • The processing of other documentation (such as appraisals, reviews) is acceptable under the current law in some circumstances based on the legitimate interest ground. The documents should be retained for the limitation period for potential claims • Documentation concerning rebukes, reprimands and financial fines imposed on employees must be removed from employee personal files after a year of impeccable work <p><i>Art. 113 of the Labour Code</i></p> <p>(b) Recommendation: Retention of documents for statutory minimum periods described in point (a) above. In relation to documents for which no statutory retention period is prescribed, the documents should be retained as long as there is legitimate interest for their processing and no longer than for the limitation period for claims (in principle 3 years).</p>	<p>documents. As for the documents for which no statutory retention period was prescribed, we believe the potential defence against claims or their pursuing may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<p>Reason for Recommendation: (a) and (b) above.</p>	
Electronically available information on employees			
22.	Employee information publicly available to other employees (e.g. intranet)	<p>(a) Minimum retention period: None under statute.</p> <p>(b) Recommendation: The data can be retained for as long as retention is justified by the legal basis of "legitimate interest" (such as the need to defend against potential claims). Recommended minimum retention period is 3 years.</p> <p>Reason for recommendation: (b) above.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory limitation period for claims – 3 years in case of employment claims, but some related claims may be limited by 6 or 10 years.</p> <p>Reason for recommendation: We believe the potential defence against claims or their pursuing may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</p>
23.	Other electronically available information on employees, including:	<p>(a) Minimum retention period: None under statute.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory limitation period for claims – 3 years in case of</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Employee data in network and computer systems (e.g. emails) Communication equipment used by employees Access controls Other internal administration 	<p>(b) Recommendation: The data can be retained for as long as retention is justified by the legal basis of "legitimate interest" (such as the need to defend against potential claims). Recommended minimum retention period is 3 years.</p> <p>Reason for Recommendation: (b) above.</p>	<p>employment claims, but some related claims may be limited by 6 or 10 years.</p> <p>Reason for recommendation: We believe the potential defence against claims or their pursuing may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</p>
Termination of employment agreements			
24.	<p>Information relating to employment termination, including:</p> <ul style="list-style-type: none"> Notice of termination/ resignation Termination/ settlement agreement Written correspondence related to termination Exit interview 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> Most of the documents will constitute part of employee personal files (such as notice of termination, resignation, termination/settlement agreement). For these documents the minimum retention periods are the same as for other personal files – 10 or 50 years (see point 5(a) above). The processing of other documentation (such as exit interviews) is acceptable under the current law in some 	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory period or the limitation period for claims – 3 years in case of employment claims, but some related claims may be limited by 6 or 10 years.</p> <p>Reason for recommendation: Statutory retention period and the potential defence against claims regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul style="list-style-type: none"> Outplacement agreement and arrangements 	<p>circumstances based on the legal basis of "legitimate interest". These documents should be retained for the limitation period for potential related claims.</p> <p>(b) Recommendation:</p> <p>The minimum retention of documents constituting personal files for statutory minimum periods as specified in point (a) above. Retention of other documents for the limitation period for claims (3 years for employment-related claims, 6 or 10 years for civil law claims).</p> <p>Reason for recommendation: (a) and (b) above.</p>	
Customs			
25.	Invoicing and accounts information: <ul style="list-style-type: none"> General ledger Account receivable record 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> Accounting documents concerning receipts from retail sales – until the date the financial statements for the 	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p>

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	<ul style="list-style-type: none"> • Accounts payable record • (tender of) Sales records invoices • Accounts • Consignment notes • Inventories 	<p>relevant year are approved, however, no shorter than until the date of settlement with persons to whom the assets covered by the retail sale were entrusted</p> <ul style="list-style-type: none"> • Accounting documents concerning fixed assets under construction, loans, facilities and commercial agreements, claims being sought in civil proceedings or subject to criminal or tax proceedings – 5 years from the beginning of the year following the financial year in which the operations, transactions and proceedings were finally completed, repaid, settled or limitation periods have expired • Documentation on the adopted method of keeping the accounts – for a period no shorter than 5 years from the expiry of its validity • Inventory documents – 5 years 	<p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<ul style="list-style-type: none"> Other accounting documents and statements that must be drawn up under Polish law – 5 years <p><i>Art. 74 of the Act on Accounting</i></p> <ul style="list-style-type: none"> Copies of bills in the order of issue – until the limitation period for the tax liability has expired. <p><i>Art. 88 of the Tax Ordinance Act</i></p> <p>(b) Recommendation: The documents should be retained for the periods specified above.</p> <p>Reason for recommendation: (a) above.</p>	
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks	<p>(a) Minimum retention period: 5 years.</p> <p><i>Art. 9 of the Customs law</i></p> <p>The minimum retention period begins:</p> <ul style="list-style-type: none"> If the goods entered the market in a way other than without customs duty 	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent</p>

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		<p>or decreased customs rate because of the final designation of the goods or the goods were declared for export – from the end of the year in which the customs declaration for entering the market or for export was submitted</p> <ul style="list-style-type: none"> • For goods which entered the market without customs duty or with decreased customs rate because of the final designation of the goods – from the end of the year in which the goods cease to be covered by customs supervision • For goods subject to other customs procedure or temporary storage – from the end of the year in which the customs procedure was closed or the storage ended <p><i>Art. 51 of the EU customs code</i></p> <p>(b) Recommendation: Retention for a period specified in point (a) above.</p>	<p>legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

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		Reason for Recommendation: (a) above.	
27.	Where a customs control determines that a customs debt needs to be revised	<p>(a) Minimum retention period: 5 years.</p> <p><i>Art. 9 of the Customs law</i></p> <p>The minimum retention period begins:</p> <ul style="list-style-type: none"> • If the goods entered the market in a way other than without customs duty or decreased customs rate because of the final designation of the goods or the goods were declared for export – from the end of the year in which the customs declaration for entering the market or for export was submitted • For goods which entered the market without customs duty or with decreased customs rate because of the final designation of the goods – from the end of the year in which the goods cease to be covered by customs 	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory minimum period (see column (B)).</p> <p>Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.</p>

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		<p>supervision</p> <ul style="list-style-type: none"> For goods subject to other customs procedure or temporary storage – from the end of the year in which the customs procedure was closed or the storage ended <p><i>Art. 51 of the EU customs code</i></p> <p>(b) Recommendation: Retention for a period specified in point (a) above.</p> <p>Reason for recommendation: (a) above.</p>	
Other personal data			
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, licence plate, etc.)	<p>(a) Minimum retention period: None under statute.</p> <p>(b) Recommendation: Retention of this kind of data needs to be justified on the legal basis of a "legitimate interest" (i.e. security reasons). Recommended retention period is 30 days, unless retention is necessary for bringing or defending against claims.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Recommended retention period is 30 days, unless retention is necessary for bringing or defending against claims.</p> <p>Reason for recommendation: We believe the defence against claims or their pursuing, as the case may be, may be regarded as a</p>

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		Reason for recommendation: (b) above.	legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.
29.	Camera recordings	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • In relation to general monitoring – none under statute • Where the camera recordings concern employee monitoring – as long as this is necessary for the purposes for which the recordings were made, however no longer than 3 months, unless the recordings are evidence in legal proceedings – then the recordings may be retained until final closure of the case <p><i>Art. 22² of the Labour Code</i></p> <p>(b) Recommendation: Retention of this kind of data needs to be justified on the legal basis of "legitimate interest" (security reasons).</p>	<p>(A)</p> <ul style="list-style-type: none"> • For general monitoring – none under statute • For employee monitoring – maximum retention of 3 months, unless the recordings constitute evidence in legal proceedings <p>(B) Recommendation: Recommended retention period is 30 days, unless retention is necessary for bringing or defending against claims.</p> <p>Reason for recommendation: We believe the defence against claims or their pursuing, as the case may be, may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</p>

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		<p>Recommended retention period is 30 days, unless retention is necessary for bringing or defending against claims.</p> <p>Reason for recommendation: (b) above.</p>	
30.	Data subject access requests and responses	<p>(a) Minimum retention period: None under statute.</p> <p>(b) Recommendation: The controller should retain data in case of inspection by data protection authorities. Recommended retention period is 3 years.</p> <p>Reason for Recommendation: (b) above.</p>	<p>(a) None under statute.</p> <p>(b) Recommendation: The controller should retain data in case of inspection by data protection authorities. Recommended retention period is 3 years.</p> <p>Reason for recommendation: We believe the necessity to retain the data in case of inspection by data protection authorities constitutes a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</p>