

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.)

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	<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 	

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		<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.

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	<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>

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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>

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		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>

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		<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>

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		<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>

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		<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

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	<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).

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		<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>

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	<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 	

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		<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

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		<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>

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	<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>

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		<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>

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		<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".

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		<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

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	<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>

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	<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>

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		<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

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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 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>

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		<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>)) 	

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		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>

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	<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

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			<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>

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	<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>

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		<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>

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	<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.

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	<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.

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		<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>

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		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.

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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>

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			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>