

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>

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	<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>

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		<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.

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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>

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		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>

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	<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

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		<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>

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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>

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		<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>

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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>

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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>

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	<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>

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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) 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>

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	<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>

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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".

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		<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>

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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 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>

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		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>

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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> <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 	<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>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>

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	<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>

	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>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>

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	<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>

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		Reason for Recommendation: (a) and (b) above.	
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:	(a) Minimum retention period: None under statute.	<p>(A) None under statute.</p> <p>(B) Recommendation: Statutory limitation period for claims – 3 years in case of</p>

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	<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>

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		<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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		<p>Reason for recommendation: (b) above.</p>	<p>legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</p>
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>