

HR Compliance Assist – Pakistan – HR Record Retention Requirements

Pakistan			
DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
EMPLOYMENT RECORDS			
Contracts (new hire agreements, severance, etc.)	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21
Time records (work hours, rest periods, vacation/sick/holiday, etc.)	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21
Performance records (performance reviews, promotions/demotions, licenses/certifications, investigations, disciplinary actions, etc.)	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21
Data and personnel files	Register of Employment and Remuneration, Register of Leave and Inspection Books: Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: West Pakistan Shops & Establishments Ordinance, 1969 - Sec. 23; West Pakistan Shops & Establishments Rules 1969, Rule 8; Punjab Employees Social Security Ordinance 1965, Sec. 21
Government verification records (work papers, immigration, eligibility to work, etc.)	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21
Collective bargaining/union	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21
Background checks and drug tests	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21
Acknowledgements, policy agreements and required notices	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21
Recruitment (interview notes, resumes/CVs, reference checks, etc.)	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21
Tracking/recordings (biometric, geo-location, online tracking, camera recordings, etc.)	Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	N/A, Best practice based on: Punjab Employees Social Security Ordinance 1965, Sec. 21

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BENEFIT/PENSION/EQUITY RECORDS			
Benefits (plan documents, enrollment records)	-	-	-
Pension and retirement records	-	-	-
Equity records	-	-	-
PAYROLL/WAGE/TAX RECORDS			
Payroll and wage data (payslips, etc.)	Payroll showing full details of disbursement of wages to all employees: Minimum 2 years or when all employees have been issued PI-03 cards, whichever is later. Best practice is to retain electronic records permanently	From employment	Employees' Old-Age Benefits Regulations 1980, Sec. 45
Tax records	Accounts/documents required to be maintained under the Income Tax Ordinance 2001: Minimum 6 years after end of tax year to which records relate	Income Tax Ordinance related records: From registration of National Tax Number	Income Tax Ordinance 2001, Sec. 174
MEDICAL/SAFETY/LEAVE RECORDS			
Leave (family, medical, etc.)	Register of Leave and Inspection Books: Best practice minimum 2 years in original form and electronic form permanently (no defined requirement)	From employment	West Pakistan Shops & Establishments Ordinance, 1969 - Sec. 23; West Pakistan Shops & Establishments Rules 1969, Rule 8
Injury and illness incident reports	-	-	-
Medical records	-	-	-
Hazardous material and other exposure records	-	-	-

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