

THE PHILIPPINES			
DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>EMPLOYMENT RECORDS</b>			
Contracts (new hire agreements, severance, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);  Maximum: 10 years	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Prescription periods for various civil actions under New Civil Code (For example, Arts. 1144 and 1147); Data Privacy Act of 2012, Sec. 11
Time records (work hours, rest periods, vacation/sick/holiday, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; Omnibus Rules Implementing the Labor Code, Book II, Rule X, Sec. 12; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Performance records (performance reviews, promotions/demotions, licenses/certifications, investigations, disciplinary actions, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Data and personnel files	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Government verification records (work papers, immigration, eligibility to work, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11

# HR Compliance Assist – The Republic of the Philippines – HR Record Retention

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>EMPLOYMENT RECORDS (continued)</b>			
	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);		
Collective bargaining/union	Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination of agreement	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Data Privacy Act of 2012, Sec. 11
Background checks and drug tests	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal); Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986; Data Privacy Act of 2012, Sec. 11
Acknowledgements, policy agreements and required notices	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal); Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986; Data Privacy Act of 2012, Sec. 11
Recruitment (interview notes, resumes/CVs, reference checks, etc.)	Hired employees: Minimum 3 years (Best practice: minimum 4 years for documents relating to dismissal); Applicants who aren't hired: No minimum (Best practice: minimum 3 years); Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law; Note: Other limitation periods may be considered (ex.: 8 or 12 years for individuals with disabilities, 8 years for age discrimination, 12 years under the Indigenous Peoples Rights Act, etc.)	From end of recruitment (if not hired) or from termination (if hired)	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986; Data Privacy Act of 2012, Sec. 11; Note: Republic Act No. 11210 (105-Day Expanded Maternity Leave Law); Republic Act No. 8371 (The Indigenous Peoples' Rights Act of 1997); Republic Act No. 7277 (Magna Carta for Persons w. Disability); Republic Act No. 11166 (Philippine HIV & AIDS Policy Act); Republic Act No. 11036 (Mental Health Act); Republic Act No. 10911 (Anti-Age Discrimination in Employment Act)

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>EMPLOYMENT RECORDS (continued)</b>			
Tracking/recordings (biometric, geo-location, online tracking, camera recordings, etc.)	Health Declaration Forms (in light of COVID-19): 30 days;		
	Documents relating to dismissal or records relating to occurrence which may give rise to quasi-delict claims: Minimum 4 years;  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	DOLE and DTI Joint Memorandum Circular No. 20-04-A, S. 2020; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Civil Code, Art. 1146; Data Privacy Act of 2012, Sec. 11
<b>BENEFIT/PENSION/EQUITY RECORDS</b>			
Benefits (plan documents, enrollment records)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);		Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11; Rules Implementing the Social Security Act of 2018, Sec. 6, Rule 36; Implementing Guidelines on Contribution under the Home Development Mutual Fund, Subheading G(7); Rules Implementing the National Health Insurance Act, Sec. 18(g), Rule III
	Maximum: 20 years or long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	
Pension and retirement records	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);		Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
	Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	
Equity records	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>PAYROLL/WAGE/TAX RECORDS</b>			
Payroll and wage data (payslips, etc.)	Books of accounts, including subsidiary books and other accounting records: Minimum 3 years. General best practice 10 years;  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From last date of entry in books to which records relate	National Internal Revenue Code of 1997, as amended, Sec. 236; BIR Revenue Memorandum Circular No. 29-2019
Tax records	Books of accounts, including subsidiary books and other accounting records: Minimum 3 years. General best practice 10 years;  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	Tax returns: From day following return filing deadline; if filed after deadline, from date of filing;  Accounting records: From date of last entry in books to which records relate	National Internal Revenue Code of 1997, as amended, Sec. 236; BIR Revenue Memorandum Circular No. 29-2019
<b>MEDICAL/SAFETY/LEAVE RECORDS</b>			
Leave (family, medical, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Injury and illness incident reports	Minimum: 3 years;  Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From creation of record	Labor Code, Art. 305-306; 1978 OSH Standards, as amended, Rule 1054; DOLE Department Order No. 183-17; Data Privacy Act of 2012, Sec. 11

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>MEDICAL/SAFETY/LEAVE RECORDS (continued)</b>			
Medical records	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986; Data Privacy Act of 2012, Sec. 11
Hazardous material and other exposure records	<p>Minimum: 3 years;</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From creation of record	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; 1978 OSH Standards, as amended, Rule 1093.17; Data Privacy Act of 2012, Sec. 11

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