

INDIA			
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 from the date of termination of employment	From date of signing employment agreement or severance agreement	Payment of Wages Act, 1936; Minimum Wages Act (MW Laws); The Limitation Act 1963
Time records (work hours, rest periods, vacation/sick/holiday, etc.)	<p>Broad retention rules vary:</p> <p><b>State-specific shops and establishment laws:</b> Varies by location from minimum of 1 to 6 years. Example, in Karnataka (Bangalore), the leave with wages register needs to be maintained for 3 years and other registers need to be preserved for 1 year. In Telangana (Hyderabad), the records need to be preserved for 3 years and in Maharashtra (Mumbai), for a period of 2 years</p> <p><b>Minimum wage laws:</b> Documents that need to be retained include overtime registers, muster rolls and wage registers and must be retained for a period of 3 years</p>	From date of the last entry	State-specific shops and establishments Acts & Rules (S&E Laws); Minimum Wages Act (MW Laws)
Performance records (performance reviews, promotions/demotions, licenses/certifications, investigations, disciplinary actions, etc.)	Minimum 3 years from the date of termination of employment	From date of creation/issuance of such documents	The Limitation Act 1963
Data and personnel files	Best practice is 3 years (statute of limitations)	From employee termination date	The Limitation Act 1963

# HR Compliance Assist – India – HR Record Retention Requirements

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>EMPLOYMENT RECORDS (continued)</b>			
Government verification records (work papers, immigration, eligibility to work, etc.)	Minimum 3 years	From employee termination date	Payment of Wages Act, 1936; Minimum Wages Act (MW Laws); The Limitation Act 1963
Collective bargaining/ union	Best practice 3 years after expiration (statute of limitations)	From the date of the collective bargaining/ union agreements	The Limitation Act 1963
Background checks and drug tests	Minimum 3 years from employee termination date	From the date of creation	Payment of Wages Act, 1936; Minimum Wages Act (MW Laws); The Limitation Act 1963
Acknowledgements, policy agreements and required notices	Best practice is 3 years from date the acknowledgement/notice/ policy is no longer effective OR 3 years from date of employment termination	From date of creation of the policy agreements, issue of receipt of acknowledgments, issue of notices, etc.	The Limitation Act 1963
Recruitment (interview notes, resumes/CVs, reference checks, etc.)	<b>Unsuccessful candidates:</b> Minimum 1 year from the date of rejection <b>Successful candidates:</b> Minimum 3 years from the date of termination of employment	From date of creation/collection of the recruitment records	Payment of Wages Act, 1936; Minimum Wages Act (MW Laws); The Limitation Act 1963
Tracking/recordings (biometric, geo-location, online tracking, camera recordings, etc.)	Best practice 3 years after expiration (statute of limitations)	From date of creation of tracking/recording data	The Limitation Act 1963

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>BENEFIT / PENSION / EQUITY RECORDS</b>			
Benefits (plan documents, enrollment records)	<p><b>ESI Laws:</b> Register of employees, accident books, accounts in relation to contribution amounts, consolidated annual contribution statement, etc. min. 5 years.</p> <p><b>PF Laws:</b> No specific period. Authorities have initiated actions in the past where all records and registers required under the PF Laws have been requested. It is therefore advisable to retain for maximum duration possible.</p> <p><b>WF Laws:</b> Register of wages and a consolidated register of unclaimed wages and fines (maintain in each location) - Varies. In States such as Maharashtra, retain for min. 10 years, while in States such as Telengana, retain for min. 5 years. There's no min. or max. retention period in Karnataka.</p> <p><b>Other benefit plans and documents:</b> Best practice 3 years (statute of limitations)</p>	<p><b>ESI and WF Laws:</b> From date of last entry (as applicable)</p> <p><b>PF Laws:</b> From date of generation/creation/issuance/filing of contribution related documents</p> <p><b>Other Benefit plans and documents:</b> From date of supersession</p>	<p>ESI ACT (ESI Laws); PF Act and the schemes on provident fund, pension and insurance framed (PF Laws); Labour Welfare Fund Acts and Rules (WF Laws) and state specific laws; The Limitation Act 1963</p>
	<p>No specific period. PF authorities have initiated actions in the past where all records and registers required to be maintained under the PF Laws have been requested. It is therefore advisable to retain the records for the maximum duration possible.</p>	<p>From date of generation/creation/issuance/filing of contribution related documents</p>	<p>PF Act and the schemes on provident fund, pension and insurance framed (PF Laws)</p>
	<p><b>Register of members:</b> no minimum or maximum (ongoing compliance)</p> <p><b>Documents relating to employee stock options:</b> minimum 3 years after option has lapsed (keeping in mind the limitation period of claims concerning such options)</p>	<p>From date of first entry</p>	<p>Companies Act, 2013; The Limitation Act 1963</p>
Pension and retirement records			
Equity records			

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.)	<p><b>State-specific shops and establishment laws:</b> Varies by location from a minimum of 1 year to 6 years. For instance, in Karnataka (Bangalore), leave with wages register needs to be maintained for 3 years and other registers need to be preserved for 1 year. In Telangana (Hyderabad), records need to be preserved for 3 years and in Maharashtra (Mumbai), for a period of 2 years.</p> <p><b>Minimum wage laws:</b> Documents that need to be retained include overtime registers, muster rolls and wage registers. Minimum 3 years in Karnataka and Maharashtra. In Telangana, the documents need to be retained for 12 months.</p> <p><b>Payment wage laws:</b> Minimum 3 years (in most locations).</p> <p><b>Company Laws:</b> Books of accounts capturing paid salaries and wages retain for 9 years.</p>	From date of last entry	State-specific shops and establishments Acts & Rules (S&E Laws); Minimum Wages Act (MW Laws); Payment of Wages Act, 1936 and state-specific Rules (PW Laws); Companies Act, 2013
Tax records	Tax records (income tax returns and supporting documents) 6 years for domestic transactions and 8 years for international transactions	From relevant assessment year or date which records came into existence	Income Tax Act, 1961
<b>MEDICAL/SAFETY/LEAVE RECORDS</b>			
Leave (family, medical, etc.)	Varies by location. in Karnataka (Bangalore), the leave with wages register needs to be maintained for 3 years and other registers need to be preserved for 1 year. In Telangana (Hyderabad), the records need to be preserved for 3 years and in Maharashtra (Mumbai), for a period of 2 years.	From date of last entry	State-specific shops and establishments Acts & Rules (S&E Laws); Minimum Wages Act (MW Laws)
Injury and illness incident reports	Accident-related documents minimum 5 years (must be retained at each office location)	From date of last entry	Employees' State Insurance Regulations, 1950 (ESI Regulations)

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>MEDICAL/SAFETY/LEAVE RECORDS (continued)</b>			
Medical records	Sensitive Personal Information (SPI) maximum - no longer than required under law or required for the purpose for which the SPI may lawfully be used	From date of collection of data which forms part of the medical records	Information Technology (Reasonable Security Practices and Procedures and Sensitive Personal Data or Information) Rules, 2011 (IT Rules); Industrial Disputes Act, 1947 (ID Act)
	In general, S&E Laws do not require maintenance of records pertaining to hazardous material and other exposure, but this can vary based on location.		
Hazardous material and other exposure records	Records of workers exposed to any chemical/toxic/harmful substances in a factory with manufacturing activities should be retained but there is no minimum/maximum.  Records related to generation, collection, reception, storage, transportation, treatment, disposal or any other form of handling of bio-medical waste: 5 years	No specific retention period  Biomedical waste: From date of first entry	Factories Act; Biomedical Waste Management Rules, 2016

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