

Employee Documentation	Min. Period to be retained	Notes
List of employees	Current	The WRC may request to see a list of all employee including full names, address and PPS numbers
Commencement/Termination Dates	Current	Dates of commencement and dates of termination of employees
Written Terms of Employment/Contract	Current and for 1 year after termination	Employer must retain a copy of this statement throughout the employee's employment and for one year after termination
Payroll details and Payslips	6 years	Records, calculations and documents relating to the value of benefits for employees must be kept for 6 years in the event of an audit by Revenue. NERA may also inspect these in an audit and seek evidence that employees are supplied with payslip
Board and Lodgings	If applicable	Details of any board or lodgings provided may be requested by WRC inspectors during an audit
Hours of Work	3 years	Details of days and hours worked each week, annual leave and public holidays taken and payment received for same. Rest break records and/or records of notification of employees being fully informed about rest break entitlement and procedures if rest break is unable to be taken.
Young Persons (Under 18)	3 years	Need to retain records for 3 years to demonstrate that employer has complied with Protection of Young Persons (Employment) Act 1996.
Employment Permits	5 years	Records on employment permits for Non-EEA nationals must be retained for 5 years or for the duration of the employment.
Maternity Leave Records	1 year min.	Keep records of all documents and correspondence related to leave. Claims can be made within 6 months of employers being informed of an issue giving rise to a dispute or extended to 12 months in exceptional circumstances
Adoptive Leave Records	1 year min.	Keep records of all documents and correspondence related to leave. Claims can be made within 6 months or extended to 12 months.