

**Employees  
WM Housing retention schedule**

<b>Document</b>	<b>Statutory Retention Period</b>	<b>Recommendation Retention Period</b>	<b>Comments</b>
<b>Employees: Tax &amp; Social Security</b>			
Record of taxable payments	6 Years following the end of employment	6 Years plus current year following the end of employment	
Record of tax deducted or refunded	6 Years following the end of employment	6 Years plus current year following the end of employment	
Record of earnings on which NIC payable	6 Years following the end of employment	6 Years plus current year following the end of employment	
Record of employers & employees NIC	6 Years following the end of employment	6 Years plus current year following the end of employment	
NIC contracted out arrangements	6 Years following the end of employment	6 Years plus current year following the end of employment	
Copies of notices to employees (e.g. P45 & P60)	6 Years plus current year following the end of employment	6 Years plus current year following the end of employment	
Inland Revenue notice of code changes, pay & tax details	6 Years following the end of employment	6 Years plus current year following the end of employment	
Expenses claims		6 Years plus current year following the end of employment	

**Employees**  
**WM Housing retention schedule**

Record of sickness payments	3 Years following year to which they relate	6 Years plus current year following the end of employment	
Record of maternity payments	3 Years following year to which they relate	6 Years plus current year following the end of employment	
Income Tax PAYE & NI returns	3 Years following year to which they relate	6 Years plus current year following the end of employment	
Redundancy details & record of payments and refunds		6 Years plus current year following the end of employment	
Inland Revenue approvals		6 Years plus current year following the end of employment	
Annual earnings summary		Permanently	
Employees: Pension Schemes			
Actuarial valuation reports		Permanently	
Detailed returns of pension fund contributions		Permanently	
Annual reconciliation of fund contributions		Permanently	
Money purchase details		Permanently	
Qualifying service details		Permanently	
Records relating to retirement benefits	6 Years after year of retirement	Permanently	

**Employees**  
**WM Housing retention schedule**

<b>Employees: Personnel details</b>			
Terms & conditions of service, both general terms and conditions applicable to all staff, and specific terms & conditions applying to individuals		6 Years plus current year following the end of employment	
Executive Directors records	3 Years	6 years after Directorship ceases	
Remuneration package		6 Years plus current year following the end of employment	
Former employees personnel files		6 Years plus current year following the end of employment	
References		6 Years plus current year following the end of employment	
Training programmes		6 years following the end of employment	Asbestos training records to be kept for 40 years.
Individual training records		6 years following the end of employment	If the training record is superceded by a refresher, please destroy the old one
Recruitment records (cv's, application forms, interview notes, test results) - successful candidates		6 years following the end of employment	

**Employees**  
**WM Housing retention schedule**

Recruitment records (cv's, application forms, interview notes, test results) - unsuccessful candidates	Three months after notification	6 months	
DBS clearance documentation	Date of clearance + up to a maximum of six months	date of clearance + up to a maximum of 6 months	
Trade union agreements		10 years after ceasing to be effective	
Trust deeds, rules & minutes		permanently	
Employer/employee committee minutes		permanently	
Insurance claims		see insurance section	
Sickness records	Three years after the end of each tax year for statutory sick pay purposes	6 Years plus current year following the end of employment	