



HR Record Retention Requirements – Hong Kong

Hong Kong			
DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
EMPLOYMENT RECORDS			
Contracts (new hire agreements, severance, etc.)	New hire agreements/ letters of amendments: Minimum: 7 years Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Inland Revenue Ordinance (section 51C);
	Resignation letters/ severance agreements: Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent		Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Time records (work hours, rest periods, vacation/sick/holiday, etc.)	Existing employees: Minimum 12 months	Existing employees: on-going obligation	Employment Ordinance (Sec. 49A);
	Former employees: Minimum 6 months		Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Performance records (performance reviews, promotions/demotion s, licenses/certifications, investigations, disciplinary actions, etc.)	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	Otherwise, from termination	
		From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Data and personnel files	Minimum: - Under Inland Revenue Ordinance: 7 years - Under the Employment Ordinance	Minimum: - Inland Revenue Ordinance: From termination - Employment Ordinance:	Inland Revenue Ordinance (Sec. 51C);
	(i) Existing employees: 12 months (ii) Former employees: 6 months	(i) Existing employees: On-going obligation (ii) Former employees: From termination	Employment Ordinance (Sec. 49A);
	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	Maximum: From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)

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DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
EMPLOYMENT RECORDS (continued)			
Government verification records (work papers, immigration, eligibility to work, etc.)	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Immigration Ordinance (section 17K); Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Collective bargaining/union	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Background checks and drug tests	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Acknowledgements, policy agreements and required notices	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Recruitment (interview notes, resumes/CVs, reference checks, etc.)	Rejected applicants: Maximum: 2 years, unless there is a subsisting reason to retain longer or with consent Hired employees: Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	Rejected applicant: From date of rejection Hired employee: From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Tracking/recordings (biometric, geo-location, online tracking, camera recordings, etc.)	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	Maximum From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)

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DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
BENEFIT/PENSION/EQUITY RECORDS			
Benefits (plan documents, enrollment records)	Minimum: 7 years Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Inland Revenue Ordinance (Sec. 51C); Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Pension and retirement records	Mandatory provident fund and other pension records: Minimum: 7 years Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Inland Revenue Ordinance (Sec. 51C); Employers' Handbook on MPF Obligations (2018); Mandatory Provident Fund Schemes Ordinance (Sec. 19A); Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Equity records	Minimum: 7 years Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Inland Revenue Ordinance (Sec. 51C); Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
PAYROLL/WAGE/TAX RECORDS			
Payroll and wage data (payslips, etc.)	Including records relating to wage and employment history (wages paid in respect of each wage period, wage period, amount of any end of year payment and the period to which it relates (if applicable), termination date (if applicable), required notice period in case of termination, etc.) Minimum: - 7 years (Inland Revenue Ordinance) - Under the Employment Ordinance (i) Existing employees: 12 months (ii) Former employees: 6 months Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	Minimum: - Inland Revenue Ordinance: From termination - Employment Ordinance: (i) Existing employees: On-going obligation (ii) Former employees: From termination Maximum: From termination	Inland Revenue Ordinance (Sec. 51C); Employment Ordinance (Sec. 49A); Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016); Inland Revenue Department: What tax obligation do I have as an Employer?

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DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
PAYROLL/WAGE/TAX RECORDS (continued)			
	Minimum: 7 years		Inland Revenue Ordinance (Sec. 51C);
Tax records	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Miscellaneous 1	<p>Minimum wage records (total hours employee worked in a wage period if rate of wages payable in that period is less than monetary cap set by the government):</p> <p>Minimum:</p> <ul style="list-style-type: none"> - Existing employees: 12 months - Former employees: 6 months <p>Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent</p> <p>*some individuals are excluded from this requirement (ex. student interns and work experience students during a period of exempt student employment)</p>	<p>Minimum:</p> <ul style="list-style-type: none"> - Existing employees: On-going obligation - Former employees: From termination <p>Maximum: From termination</p>	<p>Employment Ordinance (Sec. 49A);</p> <p>Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016);</p> <p>Minimum Wage Ordinance</p>
MEDICAL/SAFETY/LEAVE RECORDS			
Leave (family, medical, etc.)	<p>Sick, maternity, paternity and annual leave records as required by the Employment Ordinance (basically periods of leave taken and associated payments)</p> <p>Minimum:</p> <ul style="list-style-type: none"> - Existing employees: 12 months - Former employees: 6 months <p>Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent</p>	<p>Minimum:</p> <ul style="list-style-type: none"> -Existing employees: On-going obligation -Former employees: From termination <p>Maximum: From termination</p>	<p>Employment Ordinance (Secs. 15B, 37, 41G, 49A)</p> <p>Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)</p>
Injury and illness incident reports	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)

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MEDICAL/SAFETY/LEAVE RECORDS			
Medical records	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)
Hazardous material and other exposure records	Maximum: 7 years, unless there is a subsisting reason to retain longer or with consent	From termination	Code of Practice on Human Resources Management: Compliance Guide for Employers and Human Resource Management Practitioners (2016)

Last updated February 2023.

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