



## HR Record Retention Requirements – Mexico

MEXICO			
DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>EMPLOYMENT RECORDS</b>			
Contracts (new hire agreements, severance, etc.)	Minimum 1 year	From termination	Federal Labor Law, Art. 804
Time records (work hours, rest periods, vacation/sick/holiday, etc.)	Minimum 1 year	From creation of record	Federal Labor Law, Art. 804
Performance records (performance reviews, promotions/demotions, licenses/certifications, investigations, disciplinary actions, etc.)	Minimum 1 year	From termination	Federal Labor Law, Art. 804
Data and personnel files	Minimum 2 years	From termination	Federal Labor Law, Art. 804; Social Security Law, Art. 300
Government verification records (work papers, immigration, eligibility to work, etc.)	Minimum 1 year	From termination	N/A - best practice
Collective bargaining/union	Minimum 2 years	From creation of record	N/A - best practice
Background checks and drug tests	Minimum 1 year	Hired employee: From termination;  Applicant who is not hired: From creation of record	N/A - best practice

# UKG HR COMPLIANCE ASSIST

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>EMPLOYMENT RECORDS (continued)</b>			
Acknowledgements, policy agreements and required notices	Minimum 1 year	From termination	N/A - best practice
Recruitment (interview notes, resumes/CVs, reference checks, etc.)	Minimum 1 year	Hired employee: From termination;  Applicant who is not hired: From creation of record	N/A - best practice
Tracking/recordings (biometric, geo-location, online tracking, camera recordings, etc.)	Minimum 1 year	From termination	N/A - best practice
Miscellaneous 1	Payroll records showing salary and days worked per employee (including similar information concerning social security payments and other mandatory contributions - e.g., housing and retirement funds): Minimum 5 years	From creation of record	Social Security Law, Art. 15
Miscellaneous 2	Job description: Minimum 1 year	From termination	N/A - best practice
Miscellaneous 3	Vacation requests: Minimum 1 year	From creation of record or termination, whichever is later (retain all undeleted requests for 1 year after termination)	Federal Labor Law, Art. 784
Miscellaneous 4	Termination documents (termination agreement, resignation letter, final payment receipt, termination notice): Minimum 1 year	From termination	Federal Labor Law, Art. 784

# UKG HR COMPLIANCE ASSIST

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>BENEFIT/PENSION/EQUITY RECORDS</b>			
Benefits (plan documents, enrollment records)	Minimum 1 year	From termination	Federal Labor Law, Art. 804
Pension and retirement records	Minimum 1 year	From termination	Federal Labor Law, Art. 804
Equity records	Minimum 1 year	From termination	Federal Labor Law, Art. 804
<b>PAYROLL/WAGE/TAX RECORDS</b>			
Payroll and wage data (payslips, etc.)	Minimum 5 years;  Social security dues payment: Minimum 5 years	From creation of record	Federal Labor Law, Art. 804; Federal Tax Code, Art. 67; Social Security Law, Art. 15, II
Tax records	Minimum 5 years (10 years if employer doesn't have a Mexican Federal Tax ID Number or if there are material omissions in the filing of tax returns - e.g., the return was not filed)	After return is filed or the occurrence of the taxable event when the filing itself is not carried out	Federal Tax Code, Art. 67
<b>MEDICAL/SAFETY/LEAVE RECORDS</b>			
Leave (family, medical, etc.)	Minimum 2 years	From occurrence of the leave	Social Security Law, Art. 300
Injury and illness incident reports	Minimum 2 years	From incident	Social Security Law, Art. 300
Medical records	Minimum 2 years	From creation of record	Social Security Law, Art. 300
Hazardous material and other exposure records	Minimum 2 years	From creation of record	Social Security Law, Art. 300

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