



HR Record Retention Requirements – Nigeria

NIGERIA			
DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
EMPLOYMENT RECORDS			
Contracts (new hire agreements, severance, etc.)	Minimum 3 years	From employee termination and from last date paid	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004 National Minimum Wage Act, 2019 Sec. 10(1)
Time records (work hours, rest periods, vacation/sick/holiday, etc.)	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004 National Minimum Wage Act, 2019 Sec. 10(1)
Performance records (performance reviews, promotions/demotions, licenses/certifications, investigations, disciplinary actions, etc.)	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
	Wages and conditions of employment: Minimum 3 years		
Data and personnel files	Personnel files (including employee's: name, address, town or place of origin, date of birth, name/address of next of kin, date/place of work, National Provident Fund number, date of termination): Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004 National Minimum Wage Act, 2019 Sec. 10(1)

UKG HR COMPLIANCE ASSIST

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.)	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
Collective bargaining/union	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
Background checks and drug tests	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
Acknowledgements, policy agreements and required notices	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
Recruitment (interview notes, resumes/CVs, reference checks, etc.)	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
Tracking/recordings (biometric, geo-location, online tracking, camera recordings, etc.)	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
BENEFIT/PENSION/EQUITY RECORDS			
Benefits (plan documents, enrollment records)	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
Pension and retirement records	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004
Equity records	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004

UKG HR COMPLIANCE ASSIST

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
PAYROLL/WAGE/TAX RECORDS			
Payroll and wage data (payslips, etc.)	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1971, Part IV, Sec. 75 CAP L1 LFN 2004 National Minimum Wage Act, 2019, Sec. 10 Personal Income Tax Act, 1993 S55 LFN 2004
Tax records	Minimum 6 years	Within the year of assessment or, within six years after the expiration	Companies Income Tax Act 1977 S66 C 21 LFN 2004 Finance Act 2021 Companies and Allied Matters Act, 2020
MEDICAL/SAFETY/LEAVE RECORDS			
Leave (family, medical, etc.)	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1990, Part IV, Sec. 75
Injury and illness incident reports	Factory related reports and accident records: General minimum 7 years	From date of last entry in record	Factories Act, 2004, Part 8, Sec. 59, Preservation of registers and records
Medical records	Minimum 3 years	From the time period to which they refer	Labour Act, Laws of the Federation of Nigeria, 1990, Part IV, Sec. 75
Hazardous material and other exposure records	Records of hazardous waste received and managed on-site and the method and date of treatment/storage/disposal	Up to date of inspection	Federal Environmental Protection Agency Act 1988 LFN 2004 Sec. 39

Last updated November 2022.

DISCLAIMER: The information contained in this document is for general information purposes only and is not intended to be a source for legal, tax, or any other professional advice and should not be relied upon as such. This information is not intended to create, and the receipt of it by the reader does not constitute, an attorney-client relationship. All legal or tax questions or concerns should be directed to your legal counsel or tax consultant. Laws and regulations may change and UKG Inc. ("UKG") cannot guarantee that all the information in this document is accurate, current or complete. UKG MAKES NO REPRESENTATION OR WARRANTIES WITH RESPECT TO THE ACCURACY OR COMPLETENESS OF THE DOCUMENT OR THE INFORMATION OR CONTENT CONTAINED HEREIN AND SPECIFICALLY DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES INCLUDING BUT NOT LIMITED TO ANY EXPRESS OR IMPLIED WARRANTIES OF MERCHANTABILITY, SUITABILITY, OR COMPLETENESS OF THIS INFORMATION. TO THE EXTENT PERMITTED UNDER APPLICABLE LAW, NEITHER UKG, NOR ITS AGENTS, OFFICERS, EMPLOYEES, SUBSIDIARIES, OR AFFILIATES, ARE LIABLE FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, OR CONSEQUENTIAL DAMAGES (INCLUDING PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, LOSS OF USE OR PROFITS, OR BUSINESS INTERRUPTION), EVEN IF THE UKG HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, ON ANY THEORY OF LIABILITY, WHETHER IN CONTRACT, STRICT LIABILITY, OR TORT, ARISING IN ANY WAY OUT OF THE USE OF OR INABILITY TO USE THIS INFORMATION. This document and the content are proprietary and confidential information of UKG. No part of this document or its content may be reproduced in any form, or by any means, or distributed to any third party without the prior written consent of UKG © 2022 UKG Inc. All rights reserved.