



HR Record Retention Requirements – The Republic of the Philippines

THE PHILIPPINES			
DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
EMPLOYMENT RECORDS			
Contracts (new hire agreements, severance, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal); Maximum: 10 years		Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Prescription periods for various civil actions under New Civil Code (For example, Arts. 1144 and 1147); Data Privacy Act of 2012, Sec. 11
Time records (work hours, rest periods, vacation/sick/holiday, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal); Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; Omnibus Rules Implementing the Labor Code, Book II, Rule X, Sec. 12; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Performance records (performance reviews, promotions/demotions, licenses/certifications, investigations, disciplinary actions, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal); Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11

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DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
EMPLOYMENT RECORDS (continued)			
Data and personnel files	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Government verification records (work papers, immigration, eligibility to work, etc.)	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Collective bargaining/union	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination of agreement	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Data Privacy Act of 2012, Sec. 11
Background checks and drug tests	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11

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DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
EMPLOYMENT RECORDS (continued)			
Acknowledgements, policy agreements and required notices	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Recruitment (interview notes, resumes/CVs, reference checks, etc.)	Hired employees: Minimum 3 years (Best practice: minimum 4 years for documents relating to dismissal);		Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11;
	Applicants who aren't hired: No minimum (Best practice: minimum 3 years);		
	<p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law;</p> <p>Note: Other limitation periods may be considered (ex.: 8 or 12 years for individuals with disabilities, 8 years for age discrimination, 12 years under the Indigenous Peoples Rights Act, etc.)</p>	From end of recruitment (if not hired) or from termination (if hired)	Note: Republic Act No. 11210 (105-Day Expanded Maternity Leave Law); Republic Act No. 8371 (The Indigenous Peoples' Rights Act of 1997); Republic Act No. 7277 (Magna Carta for Persons w. Disability); Republic Act No. 11166 (Philippine HIV & AIDS Policy Act); Republic Act No. 11036 (Mental Health Act); Republic Act No. 10911 (Anti-Age Discrimination in Employment Act)
Tracking/recordings (biometric, geo-location, online tracking, camera recordings, etc.)	Health Declaration Forms (in light of COVID-19): 30 days;		
	<p>Documents relating to dismissal or records relating to occurrence which may give rise to quasi-delict claims: Minimum 4 years;</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	DOLE and DTI Joint Memorandum Circular No. 20-04-A, S. 2020; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Civil Code, Art. 1146; Data Privacy Act of 2012, Sec. 11

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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)	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: 20 years or long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11; Rules Implementing the Social Security Act of 2018, Sec. 6, Rule 36; Implementing Guidelines on Contribution under the Home Development Mutual Fund, Subheading G(7); Rules Implementing the National Health Insurance Act, Sec. 18(g), Rule III
Pension and retirement records	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Equity records	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
PAYROLL/WAGE/TAX RECORDS			
Payroll and wage data (payslips, etc.)	<p>Books of accounts, including subsidiary books and other accounting records: Minimum 3 years. General best practice 10 years;</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From last date of entry in books to which records relate	National Internal Revenue Code of 1997, as amended, Sec. 236; BIR Revenue Memorandum Circular No. 29-2019

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DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
PAYROLL/WAGE/TAX RECORDS (continued)			
Tax records	Books of accounts, including subsidiary books and other accounting records: Minimum 3 years. General best practice 10 years; Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	Tax returns: From day following return filing deadline; if filed after deadline, from date of filing; Accounting records: From date of last entry in books to which records relate	National Internal Revenue Code of 1997, as amended, Sec. 236; BIR Revenue Memorandum Circular No. 29-2019
MEDICAL/SAFETY/LEAVE RECORDS			
Leave (family, medical, etc.)	Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal); Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986); Data Privacy Act of 2012, Sec. 11
Injury and illness incident reports	Minimum: 3 years; Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law	From creation of record	Labor Code, Art. 305-306; 1978 OSH Standards, as amended, Rule 1054; DOLE Department Order No. 183-17; Data Privacy Act of 2012, Sec. 11

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DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
MEDICAL/SAFETY/LEAVE RECORDS (continued)			
Medical records	<p>Minimum: 3 years (Best practice: minimum 4 years for documents relating to dismissal);</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From termination	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; Callanta v. Carnation Philippines, Inc., et al., G.R. No. 70615, October 28, 1986; Data Privacy Act of 2012, Sec. 11
Hazardous material and other exposure records	<p>Minimum: 3 years;</p> <p>Maximum: Only as long as necessary to (a) fulfill original purpose, (b) to establish/ exercise/ defend legal claims, (c) for legitimate business purposes, or (d) as permitted by law</p>	From creation of record	Labor Code, Art. 305-306; DOLE Department Order No. 183-17; 1978 OSH Standards, as amended, Rule 1093.17; Data Privacy Act of 2012, Sec. 11

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