

**Note:** Courts in Saudi Arabia do not have to follow a binding precedent, and therefore courts have the ability to hear a claim after a relevant statute of limitations has passed. If a court believes it would be unfair to prohibit the claimant based on the specific circumstances of the claim, they may choose to hear the claim regardless of the statute of limitation.

Saudi Arabia			
DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>EMPLOYMENT RECORDS</b>			
Contracts (new hire agreements, severance, etc.)	10 years	From termination	Regulation No. 61/1410 Regarding the Commercial Book System, Art. 8
Time records (work hours, rest periods, vacation/sick/holiday, etc.)	Best practice 2 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
Performance records (performance reviews, promotions/demotions, licenses/certifications, investigations, disciplinary actions, etc.)	Best practice 2 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
Data and personnel files	Best practice 7 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
Government verification records (work papers, immigration, eligibility to work, etc.)	Best practice 7 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
Collective bargaining/union	N/A	N/A	N/A
Background checks and drug tests	Best practice 2 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
Acknowledgements, policy agreements and required notices	Best practice 7 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>EMPLOYMENT RECORDS (continued)</b>			
Recruitment (interview notes, resumes/CVs, reference checks, etc.)	Hired employees: Best practice 2 years; Unsuccessful applicants: Best practice 12 months  (No defined requirement)	Hired employees: From termination of employment contract;  Unsuccessful applicants: From employment decision	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law
Tracking/recordings (biometric, geo-location, online tracking, camera recordings, etc.)	Best practice 2 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
<b>BENEFIT/PENSION/EQUITY RECORDS</b>			
Benefits (plan documents, enrollment records)	Best practice 7 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
Pension and retirement records	Best practice 7 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
Equity records	Best practice 7 years (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
<b>PAYROLL/WAGE/TAX RECORDS</b>			
Payroll and wage data (payslips, etc.)	10 years	From termination of employment contract	Regulation No. 61/1410 Regarding the Commercial Book System, Art. 8
Tax records	Minimum 10 years (applies to tax records starting July 30, 2004)	From end of tax year	Corporate Income Tax Law, March 6, 2004, Art. 65

DOCUMENTS	RETENTION PERIOD (minimum and/or maximum)	BEGINNING OF RETENTION PERIOD	LEGAL REFERENCE
<b>MEDICAL/SAFETY/LEAVE RECORDS</b>			
Leave (family, medical, etc.)	Best practice 12 months (no defined requirement)	From termination of employment contract	Saudi Arabia Cabinet Decision No. 219/1426 On the Approval of The Labour Law; Labour Law claim limit 1 year
Injury and illness incident reports	Best practice 20 years (no defined requirement)	From termination of employment contract	N/A
Medical records	Best practice 20 years (no defined requirement)	From termination of employment contract	N/A
Hazardous material and other exposure records	Best practice 20 years (no defined requirement)	From termination of employment contract	N/A

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