



Massachusetts Record Retention Guide



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The material presented below is for educational and informational purposes only. Such material is not intended, nor should it be taken as, legal advice. This chart is intended to reflect the requirements set forth in the relevant Massachusetts and Federal statutes and regulations; other state laws may require a longer retention period. We recommend that employers follow whichever retention period is longer.

TYPE OF RECORD	DESCRIPTION	STATE DURATION	FEDERAL DURATION
Applications, Resumes, and Other Hiring Documents	Any and all expressions of interest (through the Internet or related technologies) in a particular position for which an individual was being considered by an employer or government contractor, except for searches of external resume data bases	Generally 4 years after hiring process is closed For hires: See Personnel Records	For non-hires: One year after the record is created or the personnel action described is taken, whichever is later Two years for government contractors or subcontractors with 150 or more employees, or a government contract of \$150,000 or more
Attendance Records/ Time Cards	Document actual hours worked by employees and types and amounts of leave taken. Includes time sheets, time cards, attendance forms, absence reports, leave reports, and related correspondence	6 years from termination of employment.	3 years from termination of employment
Benefits Records	All data used to support summary plan descriptions and other records supporting plans or reports, including vouchers, worksheets, receipts, and applicable resolutions and any records concerning employee benefits that are sufficient to determine the benefits due or that may become due	Generally 7 years from filing	Generally 6 years from filing
Consolidated Omnibus Reconciliation Act (COBRA) Records	<ul style="list-style-type: none"> • COBRA notices and correspondences with participant, including returned election forms, premium payments, and proof of mailings. • Documents relating to any instance in which COBRA is not offered due to gross misconduct. • Supporting documentation relating to the COBRA Health Insurance Continuation. • Premium Subsidy under the American Recovery and Reinvestment Act of 2009. 	There are no Massachusetts recordkeeping requirements under COBRA. However, many experts recommend that records be maintained for 6 years from the date of the record to remain consistent with ERISA requirements.	Best practice is 8 years to account for ERISA's requirement that records for a plan year be kept for 6 years after the due date of the plan's form 5500
Drug Testing Records	Employers covered under the Department of Transportation's drug and alcohol testing regulations must maintain records pertaining to test results, testing process administration, return-to-duty process administration, employee training, and supervisor training.	5 years for terminated employees.	Depending on the particular industry and record, employers may need to retain the record from 1 to 5 years from termination.
Employment Offer Letters and Agreements	Employment offer letters or agreements entered into between an employer and an employee at the time the employee is hired. Document outlines the exact nature of their business relationship, specifically what compensation the employee will receive in exchange for specific work performed.		4 years after termination
Employee Medical History	Information concerning employee's medical conditions or history of medical conditions. Includes health insurance forms, workers' compensation reports, leave requests, doctor's notes regarding absences, and general conversation and interaction with employees	7 years following the year records pertain to.	5 years following the year records pertain to (medical exams, material safety data sheets, and exposure to toxic substances records must be retained for the duration of employee's job tenure plus 30 years).
Retirement & Pension Records	Plan documents, including amendments, IRS determination letters, participant benefit statements and notices, and Form 5500 (including all required schedules and attachments)	Minimum of 6 years following the end of the applicable plan year for which the record applies	Indefinitely

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TYPE OF RECORD	DESCRIPTION	STATE DURATION	FEDERAL DURATION
Family and Medical Leave Act (FMLA) Records	<ul style="list-style-type: none"> Dates FMLA leave is taken by FMLA-eligible employees (leave must be designated in records as FMLA leave), including the hours of the leave, if FMLA leave is taken in increments of less than one full day; Copies of employee notices of leave provided to the employer under the FMLA, if in writing, and copies of all eligibility notices given to employees as required under the FMLA; Any documents (including written and electronic records) describing employee benefits or employer policies and practices regarding the taking of paid and unpaid leave; Premium payments of employee benefits; Records of any dispute between the employer and an eligible employee regarding designation of leave as FMLA leave, including any written statement from the employer or employee of the reasons for designation and for the disagreement; Records and documents relating to medical certifications or recertification. 		3 years from the date the leave ended
Federal Contractors and Subcontractors, Federal Service Contracts	<p>For each employee working on a service contract, records showing:</p> <ul style="list-style-type: none"> Name, address, and social security number; Work classification, wage rates, and fringe benefits provided (or cash equivalent payments in lieu of fringe benefits); Total daily and weekly compensation; Number of daily and weekly hours worked; Any deductions, rebates, or refunds from compensation; and Any list of a predecessor contractor's employees, which had been furnished showing employees' length of service information. 		3 years from completion of the work
Garnishments	The court order issued ordering the employer to withhold a portion of an employee's paycheck to satisfy a debt the employee owes to a third party such as alimony, child support, student loans, and taxes. IRS or state tax collection agency levies for unpaid taxes and federal agency administrative garnishment for non-tax debts owed the federal government.	5 years from the date of the court order.	1 year from the date of the court order.
Government Reports	<ul style="list-style-type: none"> EEO-1 Reports Vets-100 Reports Affirmative Action Records <p>(Including supporting documentation, analyses, related records or raw data, and tests given to employees including documentation on their use and validation studies)</p>		<p>2 years from the date of the making of the personnel record or personnel action, whichever occurs later</p> <p>A copy of the current EEO-1 or most recent filed report must be retained.</p>
I-9 Forms (maintain in a folder separate)	Completed I-9 form and copies of documentation, if applicable		<p><i>Active Employees:</i> retain throughout employment relationship;</p> <p><i>Terminated Employees:</i></p>

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TYPE OF RECORD	DESCRIPTION	STATE DURATION	FEDERAL DURATION
from personnel file)			3 years after employment begins or 1 year beyond termination, whichever is later
Leave of Absence & Disability Records	<ul style="list-style-type: none"> Copies of notices of leave furnished to the employer and copies of all general and specific written notices given to employees Any documents describing employee benefits for employer policies and practices regarding the taking of paid and unpaid leaves, premium payment of employee benefits, and records of any dispute between the employer and the employee regarding designation of the leave as well as dates and hours of leave taken 		3 years from termination of employment.
Minor Employees	<p>Work permits or certificates of age for all minors that include the following information:</p> <ul style="list-style-type: none"> Name and address Place and date of birth Sex Signature Name and address of minor's parents Name and address of employer Industry of employer Occupation of minor Signature of issuing officer Date and place of issuance 	The employer must keep the original permit on file at the place of employment as long as the minor is employed at the location or until the minor reaches the age of 18. If the minor's employment is terminated, voluntarily or otherwise, the employer must return the permit to the school superintendent's office within two days of the termination.	3 years from termination of employment
Occupational Safety and Health Act (OSHA) Records	<p>The following OSHA Records:</p> <ul style="list-style-type: none"> OSHA Forms 300, 300A and 301 Employee medical records, or analyses hereof, pertaining to employees exposed to toxic substances or harmful physical agents 		<p>5 years following end of the calendar year covered by those records.</p> <p>Exposure records must be kept for duration of employment, plus 30 years</p>
Payroll and Other Compensation Records/Fair Labor Standards Act (FLSA) Records	<p>Payroll (earnings) records, including but not limited to:</p> <ul style="list-style-type: none"> Time/day of workweek begins Hours worked each day and total hours per week Basis on which employee's wages are paid Total compensation (straight-time, overtime, earnings and deductions) All additions to or deductions from the employee's wages Date and amount of payments and period included in payments Timecards 		3 years from termination of employment or completion of the contract.
Personnel Records	<p>Records including:</p> <ul style="list-style-type: none"> Job applications, resumes, and interview records Job descriptions Information related to hiring, promotion, demotion, transfer, lay-off, or termination Payroll records including rates of pay or other terms of compensation Training records Employee evaluations 	Permanent – for active employees	<p>For terminated employees, 4 years generally recommended</p> <p><i>Important Note:</i> If enforcement action is brought against an employer, records must be kept until the final disposition of action.</p>

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TYPE OF RECORD	DESCRIPTION	STATE DURATION	FEDERAL DURATION
	<ul style="list-style-type: none"> Requests for reasonable accommodation Lists of job criteria, identification of minority and female applicants, opportunities for overtime Information related to incentive plans, merit systems, and seniority systems 		
Profit Sharing Agreement	All documents related to Profit Sharing Agreements	Permanent	Length of employment, plus an additional 5 years)
Records Relating to Employment Tests	Job orders submitted by the employer to an employment agency or labor organization for recruitment of personnel for job openings	One year after the record is created or the personnel action described is taken, whichever is later	
W-4 Form	Employee's withholding exemption certificates	3 years after the date the return was filed or the date it was required to be filed, whichever is later.	4 years after the date the return was filed or the date it was required to be filed, whichever is later.
Wage Differentials	Records explaining/supporting any wage differentials (including job descriptions; job evaluations; merit, incentive, and seniority systems; etc.)	2 years from the date the record was made	2 years from the date the record was made
Workers' Compensation Benefits	Employees injured on the job should receive medical treatment and payments for time off. They may also receive a compensation payment for any permanent disability incurred as a result of the injury.	10 years from termination of employment.	10 years from termination of employment.

Note: This list is not exhaustive of recordkeeping requirements and it should be understood that additional state or industry guidelines may apply to your business. Where a discrimination charge has been filed, or where an action has been brought by the EEOC, the Attorney General, or a private party, all records must be retained until final disposition of the charge or action.