

Document retention calendar for companies 2026

How long must invoices, personnel files or social-security records be kept — and what to do once the period ends. A summary for companies that want to clear their archive without breaching the rules.

5

years — invoices and accounting records, counted from the end of the tax year

10

years — personnel files of employees hired from 2019

50

years — personnel files from before 2019 if no ZUS OSW/RIA report was filed

The rule most often forgotten: most periods run **from the end of the calendar year** in which the tax payment fell due or the employment ended — not from the date on the document. That is why the start of the year is the practical moment for archive clean-ups.

Inside: the full table of retention periods, counting rules, an archive checklist and how to document destruction in line with the GDPR.

Information material by Ekotechnika, legal status: 2026. This overview is for guidance only and is not legal advice — in case of doubt, confirm the period with your accountant or legal adviser. Periods refer to Polish law.

Full table of retention periods

TYPE OF DOCUMENT	RETENTION PERIOD
ACCOUNTING AND TAX	
VAT invoices, bills, accounting records	5 years
Tax returns (PIT, CIT, VAT)	5 years
Accounting books and vouchers	5 years
Financial statements	indefinitely
Fixed-asset records (depreciation)	5 years after depreciation
Grant and EU project documentation	per agreement, usually 5–10 years
HR AND PAYROLL	
Personnel files — hired from 1 Jan 2019	10 years
Personnel files — hired 1999–2018	50 years or 10 years*
Personnel files — hired before 1999	50 years
Payrolls, wage records	10 years
Working-time records	10 years
Recruitment documents (candidate CVs)	until recruitment ends**
Civil-law contracts (mandate, specific-task)	5 years
SOCIAL SECURITY AND BENEFITS	
ZUS registration and settlement records	10 years
Sick notes, leave requests	10 years
Accident records (accidents at work)	10 years
CONTRACTS AND DAY-TO-DAY MATTERS	
Commercial contracts	5 years after expiry
Commercial correspondence, quotes	until claims lapse

TYPE OF DOCUMENT	RETENTION PERIOD
Complaint and warranty records	warranty period + 3 years
GDPR registers, marketing consents	until consent withdrawn + claims period
SECTOR-SPECIFIC RECORDS	
Patient medical records	20 years
Medical records — death caused by bodily injury	30 years
X-ray images (outside the record)	10 years
Building documentation	for the lifetime of the building
Law-firm case files	10 years from case closure

* 10 years if the employer filed an OSW/RIA information report with ZUS. ** Longer only with the candidate's consent for future recruitment.

How to count the period correctly

1. **Tax documents** — from the end of the calendar year in which the tax payment fell due. An invoice from March 2021 (VAT due in 2021) expires at the end of 2026.
2. **Personnel files** — from the end of the calendar year in which the employment ended.
3. **Disputed matters** — if an audit, tax procedure or court case is pending, the period is suspended. Such documents must not be destroyed until the matter ends.

What to do once the period ends

Once the retention period ends, documents containing personal data must be deleted — the storage limitation principle (Art. 5 GDPR) works both ways: keeping documents “just in case” without a legal basis is also a breach.

- **Do not put them in the bin or paper recycling** — documents with personal data require destruction that prevents the content from being recovered.
- **Use the right security level** — DIN 66399 sets level P-4 as the standard for personal data and P-5 for specially protected data (including medical).
- **Keep the evidence** — a destruction certificate stating the date, scope and method is what you present to the data protection authority.

Archive clean-up checklist

- ☐ List your document categories and assign the periods from the table above.
- ☐ Set aside documents covered by an ongoing audit or dispute — those stay.
- ☐ Check whether an OSW/RIA report was filed for pre-2019 files (shortens 50 years to 10).

- ☐ Separate expired documents and secure them until destruction.
- ☐ Order destruction with a certificate — or destroy in-house and document it.
- ☐ Record in your processing register that the data was deleted (date + basis).
- ☐ Set a fixed archive review date, e.g. January each year.

Need document collection and destruction?

Ekotechnika collects documents from your premises in Warsaw and the Mazovia region, destroys them in line with DIN 66399 and issues a destruction certificate — the document you present to an audit. We handle both one-off archive clean-ups and ongoing cooperation with secure document containers.

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