



Employment Records: Build the MOM Retention File

Description

Employers must keep the latest two years of required records for current employees; for former employees, the last two years of records must be kept for one year after departure. A defensible file maps each MOM field to a system, owner, export and deletion rule.

This guide is for an SME employer, HR lead or payroll administrator. It resolves one practical task: prove that required employee and salary records can be produced for the right period without retaining everything indefinitely. Start with the branch that matches the real facts, then retain the cited record that controls the outcome.

Find the branch that matches

Situation	Practical next step
Current employee	Be able to produce the latest two years of employee and salary records
Former employee	Retain the last two years for one year after the employee leaves
Payroll vendor holds the data	Test contractual access and export; outsourcing does not make the record unavailable
Older data has another lawful need	Document that purpose and retention period separately from the MOM minimum

What the evidence can and cannot decide

[MOM employment-record requirements](#) controls the core rule used here: covered employees, permitted format, retention periods and required employee and salary fields. [MOM salary-payment guide](#) supplies the second check: salary timing, payment method and records that support reconciliation. Read both against the current facts rather than lifting one number or sentence out of its conditions.

For an SME employer, HR lead or payroll administrator, those sources can organise the decision and show which evidence is missing. They cannot approve an application, interpret an individual contract, guarantee availability, diagnose a condition, value an asset or replace an authority's issued result. The useful outcome is a dated file that makes prove that required employee and salary records can be produced for the right period without retaining everything indefinitely and records why the selected branch applies.

Map the two record families

MOM divides required information into employee records and salary records. The first includes identity or work-pass details, dates of employment, working hours, breaks, holidays and leave. The second covers salary period, basic and total pay, allowances, deductions, overtime and net salary details. Build a field map rather than rely on a payslip folder alone. [MOM employment-record requirements](#).

Apply the retention clocks precisely

For a current employee, the employer keeps the latest two years. After departure, the last two years of records are retained for one year. Record both the last working day and the scheduled disposal review; keep seven years is not a substitute for identifying the employment-law rule and any separate tax, claim or litigation need. [MOM employment-record requirements](#).

Test production, not just storage

MOM permits soft or hard copy, including handwritten records, but the employer must be able to retrieve intelligible evidence. Sample one current and one departed worker. Export the required period, trace totals to bank or payroll output, and confirm that amendments and approvals remain visible. [MOM employment-record requirements](#).

Control vendors and spreadsheets

A payroll processor should have documented service levels, access, backups, breach handling, export format and exit assistance. For spreadsheets, restrict edit rights, protect formulas and keep dated snapshots. A PDF payslip without time, leave or overtime evidence will not satisfy every required field. [MOM salary-payment guide](#).

Minimise personal-data risk

Employment files contain NRIC, address, pay and work-pass information. Apply PDPC protection and retention-limitation principles: role-based access, secure transfer, audit logs, controlled disposal and a documented reason for any retention beyond the operational need. Never use real employee data in training screenshots. [PDPC data-protection obligations](#).

Worked example or route

An employee leaves on 31 July 2026. HR schedules a retention review for 31 July 2027, preserving the last two years of required records until then unless a documented claim, tax or legal hold applies. A test export shows salary lines but no working-hours record, so that gap is repaired before the system contract ends.

Build the action file

1. Map every MOM field to a source system
2. Record employment start and last working dates
3. Test current and former employee exports
4. Reconcile pay totals and deductions
5. Document vendor exit and backup access
6. Apply access controls and disposal reviews

The two reusable decision tools are **a field-to-system compliance map** and **a current-versus-former employee retention clock**. Both are editorial working methods; an issued notice, contract, live timetable, clinical instruction or authority decision prevails.

Limits and costly missteps

- Keeping only payslips
- Starting the former-employee clock from payroll close
- Assuming a vendor guarantees compliance
- Deleting data subject to a legal hold
- Retaining sensitive files without a purpose

Pause when the controlling date, eligibility fact, payment destination, safety condition, product term or live availability is unclear. Open the linked source again and save the acknowledgement or result that applies to the actual case.

Continue with the adjacent check

After this task, it may help to [map the company's annual-return deadline](#). A second useful step is to [audit written employment terms](#). These links move to different reader tasks rather than repeating this page.

Common questions

Can records be electronic?

Yes. MOM allows soft or hard copy, provided required records are maintained. [MOM employment-record requirements](#).

How long for a former employee?

The last two years are kept for one year after departure. [MOM salary-payment guide](#).

Do payslips cover all fields?

Not necessarily; employee, hours, leave and other salary evidence may sit elsewhere. [MOM employment-record requirements](#).

Checked against the cited sources for this publication run. Rules, schedules and service details can change; verify the live official page before acting on a consequential decision.

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