

Employee data checklist

A quarterly action list for ROI and NI employers, including cross-border

Run this checklist against your HR records once a quarter. Mark off what is done, assign an owner for what is not, set a date. Anything still blank after three quarters is your audit risk.

Paired with the retention schedule and the Lawful basis annex, this checklist is the doing piece. The schedule tells you what to keep, the annex sets out why you can lawfully hold it and what claim each record defends, and this checklist gives you the quarterly actions. The scope column on each line tells you whether the action applies in ROI, NI, both, or only in a cross-border setup.

Who this is for, pick your scenario

If your employer and your employee are in the same jurisdiction, you only need the lines tagged ROI, NI or Both. If your employer is in one jurisdiction and your employee habitually works in the other, also run the Cross-border lines.

If you are...	Headline rule	What that means in practice
NI employer of NI staff	Apply NI rules across the board.	Use the NI column in the retention schedule. Report to ICO, ECNI, HSENI, HMRC. Disputes: Industrial Tribunal (FET for religion/political opinion), LRA conciliation.
ROI employer of ROI staff	Apply ROI rules across the board.	Use the ROI column. Report to DPC, IHREC, HSA, Revenue. Disputes: WRC, Labour Court.
ROI employer of NI staff	Apply NI rules to that employee. Country of habitual work wins.	HMRC PAYE; UK auto-enrolment; ELI £5m+; ICO; HSENI; NI Industrial Tribunal (FET for religion/political opinion); NI written statement, working time, leave, sick pay, redundancy. Data flows back to ROI head office under EU adequacy.
NI employer of ROI staff	Apply ROI rules to that employee. Country of habitual work wins.	Revenue PREM; My Future Fund auto-enrolment; ROI ELI cover; DPC; HSA; WRC/Labour Court; ROI 5-day statement, working time (no opt-out), leave, sick pay, redundancy. Data flows back to NI head office under UK adequacy.

Use the decision handout to justify holding the data, and the retention schedule to determine how long to keep it.

Three questions to ask yourself today

If you are short on time, these three questions surface most of the risk.

1. Could I produce a full personnel file for any current employee within one month?

Most subject access requests must be answered within one month under Article 12(3) GDPR. The response must cover both structured personnel records and unstructured data: emails, Slack/Teams messages, manager notes, calendar entries, recordings. If you cannot search across all of those within a

month, your records are scattered or your HRIS is not the source of truth. Fix that first. Where you are cross-border, confirm the request is handled under the right regulator. DPC for a ROI-based employee; ICO for an NI-based employee.

2. What is the oldest file I am still holding, and why?

If you cannot answer, you may have a storage limitation risk. Run a file age report from your HRIS or do a manual sample of five leavers from 2018 and check what is still on file.

3. Who has access to disciplinary, medical and pay data, and do they all still need it?

Access creep is the quietest risk. Managers who changed role still see old reports. Ex-employees still in shared drives. A single permissions review a year catches most of it.

Recruitment and pre-employment

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Job adverts checked for protected ground language. ROI: Employment Equality Acts 1998-2015 (nine grounds). NI: SDO 1976, RRO 1997, FETO 1998, DDA 1995.			Both
<input type="checkbox"/>	Application forms ask only what is needed to do the role.			Both
<input type="checkbox"/>	Unsuccessful CVs, application forms and interview notes deleted at 1 year (ROI) or 6 to 12 months (NI).			Both
<input type="checkbox"/>	Reference and background check consent documented (cannot be assumed).			Both
<input type="checkbox"/>	ROI: passport or national ID sighted on day one, details noted, original returned. Do not photocopy or retain.			ROI
<input type="checkbox"/>	ROI: for non-EEA hires, copy of Employment Permit and Irish Residence Permit on file, expiry diarised and re-verified before expiry.			ROI
<input type="checkbox"/>	NI: clear copy of passport, BRP, eVisa or online share code check taken on day one, retained for duration of employment + 2 years (statutory excuse against £45k first-offence / £60k repeat civil penalty).			NI
<input type="checkbox"/>	NI: for non-EEA hires, Certificate of Sponsorship documents under the UK Skilled Worker regime, retained for duration of sponsorship + 1 year.			NI
<input type="checkbox"/>	Garda vetting (ROI) or AccessNI (NI) only requested where the role legally requires it. Vetting follows the location of the regulated role, not the residence of the worker.			Both
<input type="checkbox"/>	NI 11+ staff: Article 55 monitoring form issued to every applicant, retained 3 years from application date, filed separately from the application.			NI

Cross-border additions

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Cross-border: confirm where the employee will habitually work. That country's rules apply to right-to-work, written statement, working time, statutory pay, redundancy, parental leave and disputes, regardless of where the employer is incorporated.			Cross-border
<input type="checkbox"/>	ROI employer hiring an NI-based worker: apply the NI right-to-work check (copy + 2 year retention). British and Irish citizens have CTA rights. Anyone else needs UK immigration permission.			Cross-border
<input type="checkbox"/>	NI employer hiring a ROI-based worker: apply the ROI right-to-work check (sight only, no copy). British and Irish citizens have CTA rights. Anyone else needs ROI permission (Employment Permit + IRP for non-EEA).			Cross-border
<input type="checkbox"/>	Cross-border: register the employer in the country of work. ROI employer of NI staff. HMRC PAYE Scheme. NI employer of ROI staff. Revenue PREM (foreign employer registration).			Cross-border
<input type="checkbox"/>	Cross-border: assess permanent establishment / corporation tax exposure before the cross-border hire becomes routine. Engage tax counsel.			Cross-border
<input type="checkbox"/>	Cross-border: apply for Portable Document A1 where the employee may remain in their home country's social security scheme (posted or frontier			Cross-border

Employee data checklist. ROI and NI

	Action	Owner	Date done	Scope
	worker scenarios; up to 24 months) under the Protocol on Social Security Coordination (TCA 2020).			

Onboarding

	Action	Owner	Date done	Scope
<input type="checkbox"/>	ROI: written statement of core terms within 5 days; full statement within 1 month (Terms of Employment (Information) Act 1994 as amended).			ROI
<input type="checkbox"/>	NI: written statement of terms within 2 months (ERO 1996, Art 33). Good Jobs Bill (NI) proposes day-one particulars, treat as best practice now.			NI
<input type="checkbox"/>	Signed contract on file. Keep for 6 years after employment ends.			Both
<input type="checkbox"/>	Probation clause checked. ROI: max 6 months (12 in defined exceptional cases) under SI 686/2022 transposing the EU Transparent and Predictable Working Conditions Directive. NI: no statutory cap, contractual 3-6 months typical.			Both
<input type="checkbox"/>	Unfair dismissal qualifying period understood: ROI 12 months continuous service (Unfair Dismissals Acts 1977-2015, s.2(1)(a)); NI 1 year (ERO 1996, Art 140). Exceptions apply for trade union, pregnancy, protected disclosure.			Both
<input type="checkbox"/>	Privacy notice issued to the employee. ROI processing: cite EU GDPR and the DPC. NI processing: cite UK GDPR and the ICO.			Both
<input type="checkbox"/>	Handbook acknowledgement signed (keep with the signed contract).			Both
<input type="checkbox"/>	Emergency contact details collected with consent, marked as deleting on termination.			Both
<input type="checkbox"/>	Payroll setup: PPSN (ROI) or NI number (NI), bank details, tax credit certificate (ROI) or starter checklist (NI).			Both
<input type="checkbox"/>	Auto-enrolment: enrol eligible workers under the scheme of the country of work. ROI: My Future Fund (Auto-Enrolment Retirement Savings System Act 2024, commenced 1 January 2026), eligible 23-60 earning over €20,000. NI/UK: assess against the Pensions Act 2008 staging thresholds and enrol or postpone.			Both
<input type="checkbox"/>	NI employer: registered with the ICO and the data protection fee paid (Tier 1 £52 / Tier 2 £78 / Tier 3 £3,763 from 1 April 2024 under the Data Protection (Charges and Information) (Amendment) Regulations 2024). DPC does not charge an equivalent fee in ROI.			NI
<input type="checkbox"/>	Employer's Liability Insurance check. NI: £5m minimum, certificate displayed (Employers' Liability (Compulsory Insurance) Act 1969). ROI: not statutorily compulsory but contractually required; typical €13m limit.			Both
<input type="checkbox"/>	NI 11+ staff: Article 55 monitoring record for the new employee, retained 3 years from the date employment ends.			NI

Cross-border additions

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Cross-border: the contract may choose either jurisdiction's law (Rome I, retained EU law in UK), but cannot remove the mandatory protections of the country in which the employee habitually works. Reflect this in the governing-law clause.			Cross-border

Employee data checklist. ROI and NI

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Cross-border: issue the written statement under the rules of the country of work. ROI 5-day statement for ROI-based staff; NI 2-month statement for NI-based staff.			Cross-border
<input type="checkbox"/>	Cross-border: confirm public holiday calendar in the contract. ROI has 10 public holidays in 2026; NI follows UK bank holidays plus 12 July and 2 March.			Cross-border

During employment

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Working time records updated weekly: hours, breaks, annual leave. ROI: 3 years (OWT Act 1997, s.25). NI: 2 years (Working Time Regs (NI) 2016, HSE guidance).			Both
<input type="checkbox"/>	ROI: do not use an individual working-time opt-out, it is not available under ROI law. NI: individual opt-out is available under Reg 5 WTR (NI) 2016. Apply the rule of the country of work.			Both
<input type="checkbox"/>	Payroll records run and stored for 6 years (Revenue / HMRC default).			Both
<input type="checkbox"/>	Performance reviews and 1:1 notes filed against the employee record (HRIS, not personal email), retained employment + 6 years.			Both
<input type="checkbox"/>	Sick leave records kept. ROI: Sick Leave Act 2022 entitlement currently 5 days at 70% (cap €110/day); 2026 step deferred. NI: SSP under UK rules.			Both
<input type="checkbox"/>	Disciplinary records: spent warnings disregarded on expiry (LRA Code of Practice in NI; policy expiry in ROI) and deleted when the GDPR basis falls away.			Both
<input type="checkbox"/>	Grievance records retained employment + 6 years.			Both
<input type="checkbox"/>	Training records updated and kept employment + 6 years; longer for safety-critical.			Both
<input type="checkbox"/>	Subject Access Requests answered within 1 month. ROI: complaint to the DPC. NI: complaint to the ICO.			Both
<input type="checkbox"/>	Gender pay gap reporting: ROI employers with 50+ employees report under the Gender Pay Gap Information Act 2021. UK GPG reporting applies to NI employers with 250+ UK employees (Equality Act 2010 GB-specific), note ECNI gender pay gap reporting is at consultation stage in NI; UK GPG does not apply directly to NI.			Both
<input type="checkbox"/>	NI 11+ staff: annual monitoring return filed with the Equality Commission; Article 55 triennial review documented.			NI

Health and safety

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Workplace accident records: 10 years (ROI SHWW General Application Regs 2007) / 3 years RIDDOR (NI) 1997, longer for serious injury or where civil claims are likely.			Both
<input type="checkbox"/>	DSE / homeworker workstation assessment carried out and recorded. ROI: SHWW (General Application) Regs 2007, Chapter 5. NI: Health and Safety (DSE) Regs (NI) 1992.			Both
<input type="checkbox"/>	Occupational health referrals stored separately with restricted access, retained employment + 1 year (40 years for hazardous substance exposure under ROI Chemical Agents Regs 2001 or NI COSHH 2003).			Both
<input type="checkbox"/>	Under 18s: separate register, retained 3 years (ROI Protection of Young Persons (Employment) Act 1996; NI Employment of Children Regs 1996, Children (NI) Order 1995).			Both

Employee data checklist. ROI and NI

	Action	Owner	Date done	Scope
<input type="checkbox"/>	CCTV footage of staff deleted at 30 days unless an investigation is open. DPC CCTV guidance (ROI); ICO Surveillance Camera Code 2022 (NI).			Both

Leave and pay

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Parental leave records kept 8 years (ROI Parental Leave Act 1998, s.27) or 6 years recommended (NI, no specific statute).			Both
<input type="checkbox"/>	Paternity leave records: 8 years (ROI Paternity Leave and Benefit Act 2016, s.17) / 3 years after end of tax year (NI SPP General Regs).			Both
<input type="checkbox"/>	Adoptive leave records: 1 year for notices (ROI Adoptive Leave Act 1995, s.22) / 3 years after end of tax year (NI SAP General Regs).			Both
<input type="checkbox"/>	Maternity leave: ROI Maternity Protection Acts silent on retention, default 8 years / NI 3 years after end of tax year (SMP General Regs (NI)). Entitlement also differs. ROI 26+16 weeks; NI 52 weeks.			Both
<input type="checkbox"/>	Statutory Sick Pay records kept 3 years.			Both
<input type="checkbox"/>	Minimum / Living Wage records: 3 years (ROI NMW Act 2000, transitioning to National Living Wage) / 6 years (NI NMW Act 1998).			Both

Offboarding

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Deletion calendar set the day the employee leaves.			Both
<input type="checkbox"/>	Bank details deleted on final payroll run.			Both
<input type="checkbox"/>	Emergency contact details deleted on last day.			Both
<input type="checkbox"/>	Personnel file retained for 6 years from last day of employment (Statute of Limitations Act 1957 / Limitation (NI) Order 1989).			Both
<input type="checkbox"/>	Pension records retained per scheme rules. ROI: per Pensions Act 1990, s.59 (Pensions Authority guidance, 6 years minimum from end of benefit). NI: 6 years from end of benefit payable (Occupational Pension Schemes (Scheme Administration) Regs (NI) 1997, Reg 13), longer where trustee duties require.			Both
<input type="checkbox"/>	Settlement or compromise agreement retained 6 years from execution, longer for continuing obligations (restrictive covenants, IP, ongoing payments). ROI: WRC-mediated terms have statutory force. NI: COT3 or settlement agreement via LRA.			Both
<input type="checkbox"/>	Access to systems, email, Slack/Teams and shared drives revoked on last day.			Both

Cross-border additions

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Cross-border: route the employment claim to the right forum. ROI staff. WRC (most heads, 6 months from the act, extendable to 12); civil claims to Circuit/High Court within 6 years. NI staff. Industrial Tribunal or Fair Employment Tribunal (most heads, 3 months); LRA early conciliation runs first; civil claims to County/High Court (NI) within 6 years.			Cross-border

Employee data checklist. ROI and NI

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Cross-border: redundancy formula and cap follow the country of work. ROI: 2 weeks per year of service plus a bonus week, capped at €600/week. NI: capped weekly amount under ERO 1996.			Cross-border

Things that should not be on file

	Action	Owner	Date done	Scope
<input type="checkbox"/>	No marital status, no family planning notes, no pregnancy intent.			Both
<input type="checkbox"/>	No health information that is not tied to a specific role requirement.			Both
<input type="checkbox"/>	No disciplinary warnings still being relied upon after their policy expiry date.			Both
<input type="checkbox"/>	No passport or national ID copies on file in ROI (sight only).			ROI
<input type="checkbox"/>	No right-to-work documents retained for unsuccessful candidates (check at offer stage only).			Both
<input type="checkbox"/>	No CVs sitting in personal inboxes.			Both
<input type="checkbox"/>	No bank details, PPSN or NI numbers in chat tools (Teams, Slack, WhatsApp). PPSN use restricted under Social Welfare Consolidation Act 2005, s.262.			Both

Governance

	Action	Owner	Date done	Scope
<input type="checkbox"/>	Record of Processing Activities (ROPA) updated annually under Article 30 GDPR. The sub-250 exemption does not save HR data processing: it requires processing to be both occasional AND not to include special category data. HR processing is neither. Maintain a ROPA regardless of headcount.			Both
<input type="checkbox"/>	Retention schedule reviewed annually and signed off.			Both
<input type="checkbox"/>	Legitimate Interests Assessment (LIA) on file for every record relying on Article 6(1)(f). Three-part LIA: purpose test, necessity test, balancing test. Required by both the DPC and the ICO as standard documentation.			Both
<input type="checkbox"/>	Data Protection Impact Assessment (DPIA) on file for any processing that is likely to result in high risk (Article 35 GDPR). Mandatory triggers for HR: AI-driven CV screening, large-scale employee monitoring, biometrics, sensitive psychometric assessments, location tracking, sentiment analysis of chat. DPC Section 35(4) list and ICO Article 35(4) list both apply.			Both
<input type="checkbox"/>	Breach response plan in place. 72 hour reporting under Article 33 to the DPC (ROI processing) and the ICO (NI processing). Cross-border processing engages both regulators separately; the EU one-stop-shop rule under Article 56 does not apply NI ↔ ROI because the UK is not in the system.			Both
<input type="checkbox"/>	Data Protection Officer appointed where required, contact details on the privacy notice.			Both
<input type="checkbox"/>	Subject Access Request handling: process documented for redacting third-party data, refusing or limiting on legal proceedings / negotiations grounds (DPA 2018, Schedule 2 in the UK; DPA 2018 s.60 in ROI), and applying the references exemption (Schedule 2, para 24 UK; equivalent ROI).			Both
<input type="checkbox"/>	Whistleblowing channel matched to jurisdiction. ROI employers with 50+ workers must operate an internal reporting channel under the Protected Disclosures Act 2014 as amended by the 2022 Act transposing EU Directive 2019/1937, no equivalent obligation reaches a NI employer of NI staff. NI operates under Public Interest Disclosure (NI) Order 1998. Cross-border			Both

Employee data checklist. ROI and NI

	Action	Owner	Date done	Scope
	employers must operate both regimes where they cross the 50-worker threshold in ROI.			

Data flows are free, the regulator is not

Personal data may flow freely between NI and ROI today. The EU Commission's UK adequacy decision (28 June 2021, extended 2025) lets ROI employers send personal data to the UK without Standard Contractual Clauses or the IDTA. The UK's adequacy regulations do the reverse. No transfer mechanism is needed for NI ↔ ROI HR data.

The regulator does not move with the data. A cross-border employer is supervised by two authorities at the same time, the DPC for ROI processing, the ICO for NI processing. An employee complaint follows the employee. A ROI-based employee complains to the DPC; an NI-based employee complains to the ICO. Head office location is irrelevant.

Three practical consequences. Cite adequacy as the transfer mechanism in your ROPA, not 'no transfer'. Route Subject Access Request escalations to the right regulator. Build a contingency. SCCs or the IDTA on the shelf, so you are not scrambling if adequacy is withdrawn or conditioned at the next review.

Regulator and forum map

Who supervises what, on each side of the border.

Domain	ROI	NI
Data protection	Data Protection Commission (DPC). EU GDPR, DPA 2018. SAR escalations, breach (72h), DPIA, ROPA.	Information Commissioner's Office (ICO). UK GDPR, DPA 2018. Same suite. Surveillance Camera Code 2022 for CCTV.
Equality	Irish Human Rights and Equality Commission (IHREC). Employment Equality Acts 1998-2015, nine grounds.	Equality Commission for NI (ECNI). FETO 1998, SDO 1976, RRO 1997, DDA 1995. Article 55 monitoring.
Health and safety	Health and Safety Authority (HSA). SHWWA 2005. Covers home workplace of ROI remote worker.	Health and Safety Executive for NI (HSENI). Health and Safety at Work (NI) Order 1978. RIDDOR (NI) 1997.
Tax and payroll	Revenue. PREM, PAYE, USC, PRSI, gender pay gap reporting.	HMRC. UK PAYE, NIC, RTI, P11D, Apprenticeship Levy.
Statutory disputes	WRC (most claims, 6 months, extendable to 12). Appeal to Labour Court.	Industrial Tribunal (3 months) or Fair Employment Tribunal. LRA conciliation first.
Civil disputes	Circuit Court / High Court. Six years (Statute of Limitations 1957).	County Court / High Court (NI). Six years (Limitation (NI) Order 1989).
Vetting (regulated roles)	National Vetting Bureau (NVB). National Vetting Bureau Acts 2012-2016. Vetting follows the role.	AccessNI (PSNI). Police Act 1997 Part V. Vetting follows the role.
Immigration	Department of Enterprise, Trade and Employment (Employment Permits). Irish Residence Permit via Justice.	UK Home Office (UKVI). Skilled Worker, Frontier Worker Permit. Penalty £45k / £60k.
Pensions	Pensions Authority. NAERSA runs My Future Fund from 1 January 2026.	The Pensions Regulator (TPR). UK auto-enrolment compliance.
Whistleblowing	WRC and Office of the Protected Disclosures Commissioner (PDA 2014 as amended 2022).	Industrial Tribunal under Public Interest Disclosure (NI) Order 1998.

Want help putting this into practice?

HRLocker is built to support implementation of retention practices such as those outlined in this checklist. Documents, contracts, payroll exports, leave records, training records and disciplinary files sit in one place with deletion rules attached. Book a 20 minute walkthrough at hrlocker.com.

Legal Island runs the Employment Law Hub for Ireland and Northern Ireland. Members get the legal updates, case law and templates that sit underneath schedules like this one, including current positions on the Good Jobs Bill (NI), the Sick Leave Act review (ROI), and auto-enrolment under My Future Fund. legal-island.ie.

This checklist is guidance, not legal advice. For complex cases, and any cross-border employment, get sign-off.