



Document Retention/ Destruction Policy

Corporate Records

Article of Incorporation to apply for corporate status	Permanent
IRS Form 1023 (in the USA) to file for tax-exempt and/or charitable status	Permanent
Letter of Determination (for example, from the IRS in the USA) granting tax-exempt and/or charitable status	Permanent
By Laws	Permanent
Board policies	Permanent
Resolutions	Permanent
Board meeting minutes	Permanent
Sales tax exemption documents	Permanent
Tax or employee identification number designation	Permanent
Annual corporate filings	Permanent
Trademark registrations/copyrights	Permanent
Mission statements/Strategic Plans	Permanent
Construction documents, environmental impact documents	Permanent
Fixed Asset Records	Permanent

Financial Records

Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial statements	Permanent
General Ledger	Permanent
Check registers/books	7 years
Business expenses documents	7 years
Bank deposit slips, EFT records, check registers, statements and reconciliations	7 years
Cancelled checks	7 years
Invoices	7 years
Investment records (deposits, earnings, withdrawals)	7 years
Property/asset inventories	7 years
Credit card, cash and petty cash receipts	3 years
Payroll records/ Expense reports	7 years

Tax Records

Annual tax filing for the organization (IRS Form 990 in the USA)	Permanent
Payroll registers	Permanent
State Unemployment Tax records	Permanent
Depreciation Schedules	Permanent
Filings of fees paid to professionals (IRS Form 1099 in the USA)	7 years
Payroll tax withholdings	7 years
Earnings records	7 years
Payroll tax returns	7 years
W-2 statements	7 years

Personnel Records

Confirmation of employment letters	Permanent
Benefits descriptions per employee	Permanent
403b Records	Permanent
Medical Leave records	Permanent
Employee applications and resumes	7 years after termination
Promotions, demotions, letter of reprimand, termination	7 years after termination
Job descriptions, performance goals	7 years after termination
Workers' Compensation records	5 years
Salary ranges per job description	5 years
I-9 Forms	5 years after termination
OSHA records	5 years after termination
W-2, W-4, pay stub records	4 years after termination
Unemployment Claims	4 years
Time Sheets	3 years after termination
Background checks	3 years after termination
HR Policies	3 years + current

Insurance Records

Property Insurance Policy	Permanent
Directors and Officers Insurance Policy	Permanent
Workers' Compensation Insurance Policy	Permanent
General Liability Insurance Policy	Permanent
Insurance claims applications	Permanent
Insurance disbursements/ denials	Permanent

Contracts

All insurance contracts	Permanent
Employee contracts	Permanent
Legal correspondence	Permanent
Leases & Real Estate documents	Permanent
Warranties	Permanent

Donations/ Funder Records

Grant dispersal contract	Permanent
Donor lists	7 years
Grant applications	7 years
Donor acknowledgements/ Communiques	7 years

Management Plans and Procedures

Strategic Plans	7 years
Staffing, programs, marketing, finance, fundraising, and evaluation plans	7 years
Vendor contracts	7 years
Disaster Recovery Plan	7 years

Document Protection

Documents (hardcopy, online or other media) will be stored in a protected environment for the duration of the Document Retention Schedule. Computer backup media will be included.

Document Destruction

Hardcopy of documents will be destroyed by shredding after they have been retained until the end of the Document Retention Schedule. Online copies will be destroyed by fire or other proven means to destroy such media after they have been retained until the end of the Document Retention Schedule.

Provision of Documentation for Investigations or Litigation

Documents requested and subpoenaed by legally authorized personnel will be provided within 5 business days. The Board Chair and CEO will authorize provision. No documents will be concealed, altered or destroyed with the intent to obstruct the investigation of litigation.