

The National Campaign Record Retention and Destruction Policies

December 5, 2011

<u>Document</u>	<u>Years of Retention</u>
Personnel	
Accident reports/claims (settled cases)	7-11 years
ADA records	7 years
Age Work Certification Records	3 years
Applications (non-hires)	3 years
Attendance Records	4 years
COBRA records	3 years
Documents related to determination of income tax liability	7 years
Employee Benefits Plans	6 years following plan termination
Employment advertisements	3 years
FMLA Records	3 years
Form I-9	1 year beyond termination
Insurance Policies (expired)	3 years
Insurance records (policies, claims, etc.)	7 years
Insurance Records, current accident reports/claims/policies	7 years
Material Safety Data Sheets	7 years
OSHA Training Documentation	3 years
Personnel File Records	6 years
Personnel Records (terminated)	7 years
Retirement and Pension Records	7 years
Time sheets	10 years
Training manuals	7 years
W-4 Forms	4 years after filing year
Accounting (electronic copies are acceptable unless otherwise noted)	
Accounts payable ledgers & schedules	7 years
Accounts receivable ledgers & schedules	7 years
Annual employee withholding statements, W-2's, etc.	7 years
Audited financial statements	7 years (3 years onsite)
Bank Reconciliations	3 years (2 years onsite)
Bank Statements	3 years (2 years onsite)
Chart of Accounts	7 years
Contracts, mortgages, notes & leases (expired)	7 years
Contracts, mortgages, notes & leases (still in effect)	7 years
Depreciation Schedules	7 years
Federal financial records, FFR's, DPM drawdowns, etc.	7 years (3 years onsite)
Garnishments	7 years
General ledgers/year end trial balance	7 years
Internal financial statements (monthly and year-end)	3 years
Internal management reports and budgets	3 years

Payroll Records	5 years
Petty Cash Vouchers	3 years
Physical Inventory Tags	3 years
Property Records (incl. depreciation schedules) & appraisals	7 years
Purchase Orders	3 years
Requisitions	1 year
Sales and use tax returns	7 years
Subsidiary ledgers	7 years
Tax and pension returns (company returns-forms 990, 5500, etc.)	7 years (min. 3 years onsite)
General/Programmatic	
Correspondence (general)	2 years
Correspondence (Legal & Important Matters)	7 years
Correspondence (Routine)	2 years
Internal Reports (miscellaneous)	3 years
Inventories (publications, audio/videotapes, products, etc.)	7 years
Inventory withdrawal Forms	1 year
Invoices	7 years
Journals	7 years
Notes receivable ledgers & schedules	7 years
Publications, reference books, journals	2 years
Purchase Orders (departmental records)	7 years
Receiving Sheets	1 year
Stenographers notebooks	1 year
Training Manuals	7 years
Corporate Documents	
Bylaws & charters	In perpetuity
Corporate documents (including amendments)	In perpetuity
Intellectual property documents, trademarks etc	In perpetuity or until expired
Minutes (meetings – board & funders)	7 years
Minutes (other)	3 years