

UWWV Document Retention Policy

It is the policy of the United Way of the Wabash Valley (UWWV) to comply with all State and Federal Law, including the Sarbanes Oxley Act, as they pertain to document retention. The following table reflects both legal requirements and UWWV's current policy for minimum retention. If an official investigation is underway or even suspected, staff must stop any document purging to avoid criminal obstruction charges. Failure to do so may result in immediate termination of employment.

Corporate Records

Annual Reports	Permanent
Articles of Incorporation	Permanent
Board Meeting and Committee Minutes	Permanent
Board Policies and Resolutions	Permanent
By-laws	Permanent
Contracts (after expiration)	7 years
Correspondence (general)	3 years
Fixed Asset Records	Permanent
IRS Determination Letter	Permanent
License to Solicit	Permanent
Conflict of Interest Disclosure	4 years

Accounting and Corporate Tax Records

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
General Ledgers & Journals	7 years
Form 990 Tax Returns	Permanent
Business Expense Records	7 years
Form 1099s	7 years
Invoices	7 years
Campaign Records	7 years
Petty Cash Vouchers	3 years
Cash Receipts	3 years
Credit Card Receipts	3 years

Bank Records

Bank Deposit Slips	7 years
Bank Statements and Reconciliation	7 years
Check Registers & Checks	7 years
Electronic Fund Transfer Documents	7 years

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Payroll and Employment Tax Records

Earnings Records	7 years
Garnishment Records	7 years
Payroll Registers	7 years
Payroll Tax returns	7 years
State Unemployment Tax Returns	Permanent
W-2 Statements	7 years

Employee Records

Accident Reports and Worker's Compensation Records	5 years after term of claim
Employment Applications	3 years
Employee and Termination Agreements	Permanent
I-9 Forms	3 years after termination
Records Relating to Promotion, Demotion or Discharge	7 years after termination
Retirement and Pension Plan Documents	Permanent
Salary Schedules	5 years
Time Cards	2 years

Legal, Insurance and Safety Records

Donor Records and Acknowledgement Letters	7 years
Grant Applications and Contracts	5 years after completion
Leases	6 years after expiration
OSHA Documents	5 years
General Contracts	4 years after termination
Insurance Policies and Broker Correspondence	3 years
Insurance Claims	7 years after settlement

Regarding Electronic Documents

Electronic Mail: Not all email needs to be retained, depending on the subject matter.

- All e-mail messages - from internal or external sources should be deleted after no more than 12 months.
- All UWWV business-related e-mail which needs to be maintained for longer than 12 months should be downloaded to a department or user directory on the network.
- Staff will not store or transfer UWWV-related e-mail on non-work-related computers except as specifically necessary for UWWV purposes.
- Staff will take care not to send confidential/proprietary UWWV information to outside sources.
- Any e-mail staff deems vital to the performance of their job should be copied to the staff's home drive on the network, or printed and stored in the employee's workspace.

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Electronic Documents: including Microsoft Office Suite and PDF files. Retention depends on the subject matter.

- The length of time that a PDF or MS Office (i.e., Word, Excel) file should be retained should be based upon the content of the file and the category under the various sections of this policy. PDF or text files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
- Staff will conduct periodic reviews of all electronic files and will delete all those they consider unnecessary or outdated.

Reviewed and Approved by the Board of Directors – June 28, 2018