

Appendix – Data Retention Schedule

| Personal data record category | Mandated retention period |
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| Corporate Documents | |
| Annual Reports to Secretary of State/Attorney General | Permanent |
| Articles of Incorporation and Amendments | Permanent |
| Board Meeting and Board Committee Minutes/Resolutions | Permanent |
| Board Policies | Permanent |
| Bylaws and Amendments | Permanent |
| Construction Documents | Permanent |
| Fixed Asset Records | Permanent |
| IRS Application for Tax-Exempt Status (Form 1024) | Permanent |
| IRS Determination Letter | Permanent |
| Sales Tax Exemption Letter | Permanent |
| Real Estate Tax Documents | Permanent |
| Contracts (after expiration) | 4 years |
| Correspondence (general) | 3 years |
| Correspondence (legal) | Permanent or according to specific requirement of the matter |
| Accounting and Corporate Tax Records | |
| Annual Audits or Year End Financial Statements | Permanent |
| Depreciation Schedules | While active plus 7 years |
| General Ledgers | 7 years |
| IRS 990 Tax Returns | Permanent |
| Form 990-T Tax Returns | Permanent |
| Other Tax Returns and Worksheets | Permanent |
| Business Expense Records/Checks | 5 years |
| IRS 1099s | 7 years |
| Journal Entries | 7 years |
| Invoices | 7 years |
| Sales Records (e.g., from conferences/other sales) | 5 years |
| Petty Cash Vouchers | 3 years |
| Cash and Credit Card Receipts | 7 years |
| Bank Records | |
| Check Registers | Permanent |
| Bank Deposit Slips | 7 years |
| Bank Statements and Reconciliation | 7 years |
| Electronic Fund Transfer Documents | 7 years |
| Payroll and Employment Tax Records | |
| Affirmative Action Plan | 1 year from date of plan |
| Payroll Registers | Permanent |
| State Unemployment Tax Records | Permanent |
| Earnings Records | 7 years |
| Garnishment Records | 7 years |
| Payroll Tax returns | 7 years |

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| W-2 Statements | 7 years |
| Employee Records | |
| Employment and Termination Agreements | 7 years |
| Retirement and Pension Plan Documents | Permanent |
| Records Relating to Promotion, Demotion, Discharge, Leave (i.e. personnel files) | 7 years after termination |
| Accident Reports and Worker's Compensation/Disability Records, Claims and Reports | 10 years |
| Salary Schedules | 5 years |
| Employment Applications and Reference Checks | 2 years |
| Employment Turndowns | 2 years |
| Job Advertisements | 1 year |
| I-9 Forms | 3 years from date of hire or 1 year after termination |
| Time Cards/Sheets | 7 years |
| Employee Benefit/Welfare Plans | 1-6 years after termination or publishing of plan dependent on type of plan |
| Personal Medical Information | 7 years |
| Employment Tax Records and Returns | 4 years from due date or paid date |
| Unemployment Insurance Documents | 4 years from paid date |
| Payroll Records | 4 years from last entry |
| Policies, Guidelines and Handbooks | While current and 3 years after outdated |
| Legal, Insurance and Safety Records | |
| Appraisals | Permanent |
| Copyright Registrations | Permanent |
| Environmental Studies | Permanent |
| Insurance Policies and Records, incl. Accidents/Claims | Permanent |
| Real Estate Documents | Permanent |
| Stock and Bond Records | Permanent |
| Trademark Registrations | Permanent |
| Patents | Life of patent + 6 years |
| Leases, Deeds, Mortgages, Notes, Records of Owned Property | 6 years after expiration |
| Occupational Safety and Health Administration Documents | 5 years |
| Documents related to Claim or Litigation | Permanent or other time period per particular litigation or statute |
| Electronic Documents and Records | |
| Electronic Documents will be retained as if they were paper Documents. Therefore, any electronic files, that fall into one of the Document types on the above schedule will be maintained for the appropriate amount of time. Electronic documents are restricted to documents stored on the mesa.org website or originate from or are addressed to an eMail account in the mesa.org domain. | |