

UNITED WAY OF AMERICA RECORDS RETENTION POLICY

RETENTION PERIODS¹

TYPE OF DOCUMENT	PERIOD
I. Corporate Records	
A. Articles of Incorporation, corporate by-laws, registrations to do business, and any amendments to the foregoing.....	Permanent
B. Minutes and resolution of the Board of Directors or Executive Committee.....	Permanent
C. Minutes and resolutions of standing committees or other committees.....	Permanent
D. Annual Reports.....	Permanent
E. Deeds, leases, easements, mortgages and other documents Relating to real property.....	Permanent
F. Insurance policies, endorsements thereto and related correspondence from insurers or insurance brokers.....	Permanent
G. Patent, trademark, services marks, copyright.....	Permanent
II. Legal Records (Litigation and Administrative Proceedings)	
A. Consent decrees, administrative decrees, final orders, judgments and settlement agreements.....	Permanent
B. Requests for information.....	3 years after matter fully resolved
C. Notice or demand letters.....	5 years after matter fully resolved
D. Notices of violations/citations/complaints.....	5 years after matter fully resolved
E. Records that relate to ongoing or threatened litigation or other proceedings.....	Permanent

NOTE: This policy is based on federal, New York and Virginia law. Local United Ways must check their state code requirements before following this policy. In accordance with the provisions of the Sarbanes Oxley Act, any documents relevant to a federal investigation underway must be retained.

III. Tax Records

- A. Tax-e3/8/04xemption application.....Permanent
- B. Information Returns (Form 990s)..... **6** years-from due date of return or date of filing, whichever is later
- C. Other tax returns (e.g., Form 990-Ts), bills and statements.....**6** years (federal),
20 years (Virginia)
6 years (N.Y.)- from due date of filing, whichever is later⁴
- D. Documents, including workpapers, establishing or relevant to supporting the calculation of any federal or state taxes.....**6** years (federal),
20 years (Virginia)
6 years (N.Y.)- from due date of return or date of filing, whichever is later

IV. Accounting and Financial Records

- A. Audited financial statements.....Permanent
- B. All ledgers, accounts payable and receivable schedules, and other similar documents.....**3** years and current
- C. Bank records(including deposit and withdrawal slips), bank statements check registers, check receipt journals, cancelled checks and other similar documents.....**6** years and current
- D. Expense account, vouchers, petty cash records and Other similar documents..... **6** years and current
- E. Investment records and reports.....**6** years and current
- F. Management Reports
 - i. Year-end.....**3** years
 - ii. Monthly.....**1** year and current
- G. Treasurer’s Reports
 - i. Year end.....**3** years
 - ii. Monthly.....**1** year and current
- H. Contracts.....**5** years from

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|------------------------------------|-------------------------------|
| | Completions of
Performance |
| I. Payroll Registers..... | 6 years and current |
| J. Invoices (paid and unpaid)..... | 5 years |

TYPE OF DOCUMENT

V. Pension Records

- A. pension plans, amendments thereto and related documentsPermanent
- B. Retiree and beneficiary records (e.g. names, address, SSNs, periods of employment (including breaks in service), pay, eligibility information, benefits calculations).....Permanent
- C. Audit reports.....Permanent
- D. Records of payments to employees or beneficiaries..... 5 years after death of payee

VI. Personnel Records

- A. Applications (non-employees)2 years
- B. Individual personnel files (including non-pension-related materials such as performance evaluations, employment contract, medical records and other similar documents)..... 3 years after employee departs
- C. Training manual, educational materials, posted legal notices....Until superseded

VII. Legislative and Other Materials

- A. Federal or state lobbying reports..... 5 years

VIII. Internal Publications/Library

- A. UWA newsletter.....1 year
- B. In-house position papers and other similar documents.....Current and 1 year after superseded
- C. Directories, speeches, manuals, guidelines, reports and other library materials..... Until no longer useful as reference materials
- D. Magazines, newspapers, press releases and other similar documents..... Only while current

IX. Membership Records

- A. Membership directories.....Permanent
- B. Membership files.....5 Years

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C. Membership fee records5 years

X. Safety and Security Records

A. Visitor clearances 3 years

B. Security violations, infractions..... 3 years

C. Fire, theft investigations.....3 years

D. Emergency conditions.....3 years

TYPE OF DOCUMENT

PERIOD

XI. Office Supplies and Service

A. Office equipment records.....**3** years

B. Records of inventories.....**1** years

C. Requests for service.....**1** years

D. Requisition for Supplies, purchases orders.....**1** years

XII. Internal Memoranda and Correspondence

D. Internal Memoranda

1. Drafts of all documents.....Dispose of when final Version prepared

2. Handwritten or other Informal notes(to do lists, notes).....Dispose of after use **6** months, whichever is sooner

3. Voicemail messages.....Dispose of after use or **30** Days, whichever is sooner

4. E-mail messages (incoming/outgoing)..... Dispose of after use or **30** Days, whichever is sooner

5. Telephone messages (incoming/outgoing)Dispose of after use or **30** Days, whichever is sooner

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- 6. Copies of routine interdepartmental
Or other company correspondence
(except official statements of UWA
policies or positions).....Dispose after use

- 7. Agendas.....Dispose after use

- 8. Calendars, schedule book, appointment
books, daily planners, and similar
scheduling documents.....Dispose after use

- 9. Chronological files.....**5** years

- 10. General statements of UWA
policies or positions.....Permanent or until
superseded

XII. Internal Memoranda and Correspondence (Continued)

B. Routing Correspondence

- 1. Letters and notes that required no acknowledgement or
follow-up (e.g., notes, of appreciation, letter of
transmittal, travel plans for meetings).....**6** months

- 2. Other routing correspondence.....**1** year

C. Significant Correspondence

- 1. Letters relating to financial matters,
statements or accounts.....Dispose of after use
or **6** years, whichever
is sooner

- 2. Substantive letters relating to UWA projects,
initiatives, or policies or to which a member might
make reference.....Dispose of after use
or **5** years, whichever
is sooner

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OVERRIDING HOLDS

Any records that fall within any of the following categories **MUST** be retained indefinitely—regardless of whether it has outlasted any otherwise applicable retention period (as set forth on Attachment A) and regardless of whether it appears to possess any lasting value:

- A. []
- B. Records not referred to above that, in the knowledge of the reviewing employees, are or may be relevant to any ongoing, imminent or reasonably foreseeable legal proceeding.

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**UNITED WAY OF AMERICA
RECORDS RETENTION POLICY**

TO: _____
POSITION UWA Records Retention Policy Supervisor

FROM: _____
POSITION _____

I certify that the records of _____
Department

have been reviewed for compliance with the UWA Records Retention Policy for the
period of: _____ through _____
Date Date

and that such records are in compliance with the Policy.

Date

Signature