



BOYS & GIRLS CLUBS
OF THE PENINSULA

Records Retention Schedule

Policy Statement:

It is the policy of the Boys and Girls Clubs of the Peninsula to establish and follow an approved records retention policy that guides the retention and destruction of records. Whether the information is in paper or electronic format is immaterial to the policy.

Record Classification	Retention Period
Corporate Records	
Articles of incorporation, constitution, corporate by-laws, registrations to do business, and any amendments to the foregoing	Permanent
Minutes and resolutions of the Board of Directors or Executive Committee including associated board books	Permanent
Minutes and resolutions of committees required by the constitution and bylaws (Executive Committee, Board Governance Committee, National Area Council Committee and Audit Committee) including associated board books	Permanent
Minutes and board books for all other Board committees	5 years unless more time is required for subject category elsewhere in this policy
Annual reports	Permanent
Deeds, leases, easements, mortgages and other documents relating to real property	Permanent
Insurance policies, endorsements thereto and related correspondence from insurers or insurance brokers	Current plus 7 years from expiration
Legal Records (Litigation and Administrative Proceedings)	
Consent decrees, administrative decrees, final orders, judgments and settlement issues	Permanent
Requests for information by government agency or court of law	3 years after matter fully resolved

Notice of demand letters	5 years after matter fully resolved
Notices of violations / citations / complaints	5 years after matter fully resolved
Records that relate to ongoing or threatened litigation or other proceedings	Until matter concluded and then subject to the schedule determined by the Records Retention Officer.
Tax Records	
Tax exemption application	Permanent
Information returns (Form 990 and 5500)	Permanent
Records, returns, schedules, and statements relating to wages paid, federal and state income tax withheld, social security tax paid and withheld from employee wages and documentation of employee business expenses	7 years after the due date of the tax or the date the taxes were paid whichever is later
Permanent books of account or records, including inventories, sufficient to establish the amount of gross income, deductions, credits, etc., and all supporting records of details (e.g., payroll records, canceled checks, invoices, vouchers, etc.)	7 years after the returns are filed
Records of property for which a basis must be determined to compute gain or loss upon disposition.	Retain until a taxable disposition is made
Accounting and Financial Records	
Audited financial statements	Permanent
All ledgers, accounts payable and receivable schedules, and other similar documents	7 years
Bank records (including deposit and withdrawal slips), bank statements, check registers, check receipt journals, canceled checks and other similar documents	7 years
Expense account, vouchers, petty cash records and other similar documents	7 years
Management Reports Year-end Monthly	4years
Treasurers Reports Year-end Monthly	4years
Contracts	5 years from completion of performance
Payroll registers	7years

Invoices (paid and unpaid)	7 years
Federal grant documentation including agreements, letters of understanding, reports, underlying grants	6 years from end of grant period unless additional time is stipulated by grantor.
Pension Records	
Pension plans, amendments thereto and related documents	Life of the plan plus 3 years after the filing of the last annual report for the plan after its termination
Retiree and beneficiary records (e.g., names addresses, SSNs, periods of employment (including breaks in service), pay, eligibility information, benefits calculations)	6 years after last owed payment
Audit reports	Permanent
Personnel Records	
Records pertaining to a claim of discrimination	Closed and inactive cases up to the statute of limitations on the charge or action. Active cases until matter concluded and then subject to closed case retention.
Any personnel or employment records including application forms, records concerning hiring, background checks, promotion, demotion, transfer, layoff, termination, rates of pay, or other terms of compensation and selection for training or apprenticeship	Duration of employment plus 7 years from the date of termination of employment
EEO-1 Form	Most recent must be on file
All records of not hired job applications, resumes, any other employment inquiry in response to an advertisement or anticipated job opening, including records pertaining to failure or refusal to hire	Current plus 2 years from date the personnel action takes place
Job orders submitted to employment agency or labor organization for recruitment of personnel for a job opening	1 year
Test papers completed by applicants or candidates for any position which discloses the results of any employer administered aptitude test or other test considered in	Current plus 2 years from date of personnel action

connection with any personnel action	
Advertisements /notices to the public or employees concerning job openings, promotions, and training programs	2 years from the date of the related action
Payroll records with names in full, identification number or symbol, if used, home address, sex, occupation, date of birth if under 19, time of day and day of week on which workweek begins, regular hourly rate of pay, hours worked each work day and total for workweek, total daily or weekly earnings for wages due, total premium pay for overtime, total additions or deductions to wages per pay period with dates and amounts deducted or added on individual records, total wages, payment each pay period and date of payment with pay period covered	Duration of employment plus 3 years from the last date of entry
Records of retroactive payments, including amount, period covered, date of payment and receipt	3 years from the last date of entry
Basic employment and earnings records, wage rate tables, work time schedules, job evaluations, merit systems or other matters which describe or explain the basis of payment of wages, and records of deductions from or additions to pay	Duration plus 7 years
Employee benefit plans, such as insurance plans, seniority and merit systems	Life of plan plus 1 year after plan termination
Immigration and Naturalization Service Form I-9 (copies of supporting documentation recommended, but not required)	3 years after hire or 1 year after termination whichever is later
Records providing the basis for all required ERISA plan descriptions or reports or those necessary to certify any information contained therein, including vouchers, worksheets, receipts, and applicable resolutions	6 years from the filing date of the documents
Records pertaining to each employee-participant in the ERISA plan for determination of benefits that are due or may become due	As long as relevant
Individual personnel files	Current plus 5 years
Employee Handbook, Code of Ethics, posted legal notices	Until superseded
Membership and Participation Records	
Individual membership information	5 years as standard practice unless required by state or local laws or funding sources
Daily attendance records	
Specific program/activity participation	
Safety and Security Records	

Security violations, infractions	3 years
Fire, theft investigations	3 years
Emergency conditions	3 years
Office Supplies and Services	
Office equipment records	3 years
Internal Memoranda and Correspondence	
Voicemail message	Dispose of after use
E-mail specifically pertaining to litigation, or a category of documents referenced for specific retention period should be maintained with those records and destroyed in accordance with the appropriate memorandum.	Per applicable retention memorandum
Telephone messages (both incoming and outgoing)	Dispose of after use or 30 days whichever is sooner
Copies of routine interdepartmental or other company correspondence (except official statements of policies or positions)	Dispose of after use
Calendars, schedule book, appointment books, daily planners and similar scheduling documents)	Dispose of after use
Chronological files	5 years
General statements of policies or positions	Permanent or until superseded
Letters and notes that required no acknowledgement or follow-up (e.g., letter of transmittal, travel plans for meetings)	After use or 1 year whichever is sooner