**PJSA Document Retention/Destruction Policy**

This policy specifies how important PJSA documents (hardcopy, online or other media) should be retained, protected and eligible for destruction. The policy also ensures that documents are available when needed to be provided to authorities in the course of legal investigations or lawsuits.

For historical purposes, our archives and documents of note are kept at the Swarthmore College Peace Collection. Members and Staff are encouraged to submit appropriate materials to the Peace Collection.

**Document Retention Schedule**
The following types of documents will be retained for the following periods of time. At least one copy of each document (electronic version on computer media or hard) will be retained according to the following schedule.

**Nonprofit Incorporation Records**
- PJSA Article of Incorporation to apply for corporate status: Permanent
- IRS Form 1023 (in the USA) to file for tax-exempt and/or charitable status: Permanent
- Letter of Determination (for example, from the IRS in the USA) granting tax-exempt and/or charitable status: Permanent

**By Laws**
- Permanent

**Board policies**
- Permanent

**Resolutions**
- Permanent

**Board meeting minutes**
- Permanent

**Sales tax exemption documents**
- Permanent

**Tax or employee identification number designation**
- Permanent

**Annual corporate filings**
- Permanent

**Financial Records**
- Chart of Accounts: Permanent
- Fiscal Policies and Procedures: Permanent
- Audits: Permanent
- Financial statements: Permanent
- General Ledger: Permanent
- Check registers/books: 7 years
- Business expenses documents: 7 years
- Bank deposit slips: 7 years
- Cancelled checks: 7 years
- Invoices: 7 years
- Investment records: 7 years
- (deposits, earnings, withdrawals)
- Property/asset inventories: 7 years
- Petty cash receipts/documents: 3 years
- Credit card receipts: 3 years
Tax Records
Annual tax filing for the organization (IRS Form 990 in the USA) Permanent
Payroll registers Permanent
Filings of fees paid to professionals (IRS Form 1099 in the USA) 7 years
Payroll tax withholdings 7 years
Earnings records 7 years
Payroll tax returns 7 years
W-2 statements 7 years

Personnel Records
Employee offer letters Permanent
Confirmation of employment letters Permanent
Benefits descriptions per employee Permanent
Pension records Permanent
Employee applications and resumes 7 years after termination
Promotions, demotions, letter of reprimand, termination 7 years after termination
Job descriptions, performance goals 7 years after termination
Workers’ Compensation records 5 years
Salary ranges per job description 5 years
I-9 Forms 5 years after termination
Time reports 3 years after termination

Insurance Records
Property Insurance policy Permanent
Directors and Officers Insurance policy Permanent
Workers’ Compensation Insurance policy Permanent
General Liability Insurance policy Permanent
Insurance claims applications Permanent
Insurance disbursements / denials Permanent

Contracts
All insurance contracts Permanent
Employee contracts Permanent
Construction contracts Permanent
Legal correspondence Permanent
Loan / mortgage contracts Permanent
Leases / deeds Permanent
Vendor contracts 7 years
Warranties 7 years

Donations / Funder Records
Grant dispersal contracts Permanent
Donor lists 7 years
Grant applications 7 years
Donor acknowledgements 7 years

**Management Plans and Procedures**
Strategic Plans 7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans 7 years
Vendor contacts 7 years
Disaster Recovery Plan 7 years

**Document Protection**
Documents (hardcopy, online or other media) will be stored in a protected environment for the duration of the Document Retention Schedule. Computer backup media will be included.

**Document Destruction**
Hardcopy of documents will be destroyed by shredding after they have been retained until the end of the Document Retention Schedule. Online copies will be destroyed by fire or other proven means to destroy such media after they have been retained until the end of the Document Retention Schedule.

**Provision of Documentation for Investigations or Litigation**
Documents requested and subpoenaed by legally authorized personnel will be provided within a timely manner. The Board Cochairs or E.D. will authorize provision. No documents will be concealed, altered or destroyed with the intent to obstruct the investigation or litigation. The PJSA Board and/or Executive Director reserves the right to challenge such a subpoena in court if it deems releasing information to be detrimental or injurious to PJSA, or otherwise contrary to the mission and values of the organization, or to the practice of free speech.

This policy was approved by PJSA board of directors on 9/26/2010.

Adapted from “Field Guide to Developing, Operating and Restoring Your Nonprofit Board” from [www.authenticityconsulting.com](http://www.authenticityconsulting.com)