



Unitarian Universalist Church of Nashua  
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## **RECORD RETENTION AND DESTRUCTION POLICY**

### **POLICY**

This Policy represents the Unitarian Universalist Church of Nashua's (UUCN) policy regarding the retention and disposal of records and electronic documents.

### **ADMINISTRATION**

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention, and disposal schedule for physical records of UUCN and the retention and disposal of electronic documents. The Church Administrator is the person in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed.

The Administrator is also authorized to

- Make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for UUCN
- Monitor local, state and federal laws affecting record retention;
- Annually review the record retention and disposal program; and
- Monitor compliance with this Policy.

### **SUSPENSION OF RECORD DISPOSAL IN EVENT OF LITIGATION OR CLAIMS**

In the event UUCN is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning UUCN or may reasonably be aware of any anticipated litigation against or concerning UUCN, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

### **APPLICABILITY**

This Policy applies to all physical and electronic documents and records generated in the course of UUCN's operation, including both original documents and reproductions.

## Appendix A - Record Retention Schedule

The Record Retention Schedule is organized as follows:

### SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Electronic Documents
- E. Payroll documents
- F. Personnel Records
- G. Property Records
- H. Tax Records
- I. Contribution Records

### A. ACCOUNTING AND FINANCE

<u>Record Type</u>	<u>Retention Period</u>
Accounts Payable & Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Bank Statements and Cancelled Checks	7 years
Credit Card Numbers	Full credit card number should not be retained any longer than immediate business needs and merchant account agreements dictate.

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<u>Record Type</u>	<u>Retention Period</u>
Employee Expense Records	7 years
General Ledgers	Permanent
Pledge Ledgers and Schedules	7 years
Investment Records	7 years after sale of investment

## **B. CONTRACTS**

<u>Record Type</u>	<u>Retention Period</u>
Contracts and related correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination

## **C. CORPORATE RECORDS**

<u>Record Type</u>	<u>Retention Period</u>
Corporate Records (minutes, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual reports)	Permanent
Licenses and Permits	Permanent
Annual Meeting Minutes	Permanent - both paper and electronic

## **D. ELECTRONIC DOCUMENTS**

1. **Electronic Mail (email):** Not all email needs to be retained, depending on the subject matter
  - a. Staff will follow guidelines contained in this policy regarding retention periods.

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- b. Staff will take care not to send confidential/proprietary UUCN information to outside sources.
- c. Any email attachments staff deems vital to the performance of their job should be copied to a drive folder and/or printed and stored in the employee's workspace.

**2. Electronic Documents:** Retention depends on the subject matter. Any documents relevant to position successor should be kept in staff UU Nashua G-Suite account.

**3. Devices:** Any device used to store UUCN documents or email should be password protected.

If an electronic document is reproduced into paper form, the official document will be considered the electronic document.

**E. PAYROLL DOCUMENTS**

<u>Record Type</u>	<u>Retention Period</u>
Employee Deduction Authorizations	4 years
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

**F. PERSONNEL RECORDS**

<u>Record Type</u>	<u>Retention Period</u>
Commissions/Bonuses/Incentives/Awards	7 years
EEO -I/EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)

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Employee Earnings Records	Separation + 7 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employee Handbooks	1 copy kept permanently
Employment Contracts - Individual	7 years after separation
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Personnel Count Records	3 years
I-9 Forms	3 years after hiring, or 1 year after separation if later
Background Checks on Volunteers	3 years

## G. PROPERTY RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Property Insurance Policies	Permanent

## H. TAX RECORDS

<b><u>Record Type</u></b>	<b><u>Retention Period</u></b>
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Property	Permanent
Tax Workpaper Packages - originals	7 years
Annual Information Returns - Federal & State	Permanent
IRS or other Government Audit Records	Permanent

## I. CONTRIBUTION RECORDS

<b><u>Record Type</u></b>	<b><u>Retention Period</u></b>
Records of Contributions	7 years
Documents evidencing terms, conditions, or restrictions on gifts	7 years after funds are expended