

Document Retention Policy Policy Number C-900

<i>Department(s)</i>	<i>All</i>
<i>Effective Date</i>	<i>06/08/2023</i>
<i>Version Number</i>	<i>V1.0</i>
<i>Last Review</i>	

Scope

All Company-affiliated Branches, Regions, Corporate Departments, and/or Leadership that are responsible for business records

Purpose/Policy Introduction

To establish the policy and procedures for the creation, use, maintenance, retention, preservation, and disposal of Company records and non-records.

Policy

1. It is the Company's policy to apply effective and cost-effective techniques (1) to manage and maintain complete, accurate, and high quality records, and (2) to avoid the cost and burden of storage and retention by routinely disposing of documentation that does not serve an ongoing business purpose and is not otherwise required to be maintained by law or regulation. Records are to be retained in accordance with all applicable laws and regulations and this policy.
2. Records that have satisfied their required period of retention, and that are not subject to a Legal Hold, will be destroyed in an appropriate manner.
3. Records will be managed responsibly, and retention schedules and destruction procedures and methods will be developed applicable to the Company's records.
4. All Company employees and agents are responsible for ensuring that Records they create, receive or use, are created, used, maintained, preserved, and destroyed in accordance with this Document Retention policy.
5. Vital or official records will be retained and protected to ensure the Company's continued operations in the event of a natural or man-made disaster.
6. Records containing confidential and proprietary information will be securely maintained, controlled and protected to prevent unauthorized access.
7. All records and non-records generated and received by the Company are the property of the Company. No Company employee, by virtue of his or her position, has any personal or property right to such records even though he or she may have developed or compiled them.
8. The unauthorized destruction, removal or use of such records is prohibited.

9. No one may falsify or inappropriately alter information in any record or document.
10. The appropriate Corporate Executive, Department Head, Division Vice Presidents, Regional Area Directors, and Branch Managers shall designate an individual to be responsible for implementing and maintaining the Company's records management programs at their facilities in accordance with this policy.
11. The Corporate Compliance Committee reviews and approves record retention schedules and all changes and revisions thereto.
12. Colleagues with information pertaining to the unauthorized destruction, removal or use of Company records or regarding falsifying or inappropriately altering information in a record or document should report such information to a member the Compliance Department or to the Hotline at 1-855-252-7606 (1-833-607-9678 for Canadian employees) or www.hotlineservices.com.

Procedure

SECTION I. GENERAL

A. Development of Records Retention Schedules

1. All records will be maintained and retained in accordance with Federal, and state, and provincial laws and regulations. Minimum retention schedules are attached (Attachments A and B).
2. Client records will be retained for ten (10) years from the date of termination of services. Should the Client be a minor when service is terminated, the record will be retained for five (5) years after the Client reaches the age of 18 (legal maturity).
3. Personnel files for employees that have experienced on-the-job exposure to infectious diseases must be kept for 30 years.
4. General Personnel files are to be kept indefinitely.
5. Cleaning logs, where required, will be retained for ten (10) years. (July 08, 2015) In the State of California, logs of dispensed Legend Items will be retained for ten (10) years.
6. Proposed changes, additions, or revisions to the record retention schedules will be submitted to Corporate Compliance and Legal Departments for initial review. The proposed revisions will be submitted to the Corporate Compliance Committee for review and approval. The approved changes will be incorporated into the Document Retention Schedule and distributed to the designated Records Coordinators.

B. Active/Inactive Records

Records are to be reviewed periodically to determine if they are active or inactive. Records that are no longer required as active will be reviewed and assessed for storage in the designated off-site storage facility. Duplicate, multiple, and non-record materials are not to be sent to the designated off-site storage facility but should be destroyed. Whenever possible, the official record is the one that will be retained according to the established retention.

SECTION II. RECORDS STORAGE

Records will be stored in accordance with the attached procedures and Records Retention Schedule (Attachments A and B).

SECTION III. RECORDS DESTRUCTION

A) Records that have satisfied their legal, fiscal, administrative, and archival requirements may be destroyed in accordance with the Records Retention Schedules. Records can only be discarded when the specified retention period has expired and there is not an active Legal Hold or a tax audit prohibiting destruction.

B) Non-records are maintained for as long as administratively needed, and the retention schedules do not apply. Non-records may be discarded when the business use has terminated, unless there is a Legal Hold in place prohibiting such destruction. Non-records do not require a signed Certificate of Records Destruction form. Discretion should be used in determining whether to generate or retain transitory messages in the nature of notes of unofficial meetings, telephone conversations, or other personal notes. If generated such documentation should be routinely discarded when they are no longer useful. For example, when the informal documentation, such as an employee's personal notes, is transferred to a formal record, such as an incident report, the notes are no longer useful and should be discarded. Preliminary working papers and superseded drafts, particularly after subsequent versions are finalized, should be discarded. E-mail messages that contain non-record messages and transitory messages should be routinely deleted.

C) Records that cannot be destroyed include records to be retained in accordance with a Legal Hold or records with a permanent retention. In the event a Legal Hold is in place, records subject to the Legal Hold cannot be destroyed. After the Legal Hold has been terminated, the records may be destroyed in accordance with the Records Retention Schedules.

D) Company records must be destroyed in a manner that ensures the confidentiality of the records and renders the information no longer recognizable as Company records. The approved methods to destroy Company records include, but are not limited to, recycling, shredding, burning, pulping, pulverizing, and magnetizing. A Certificate of Records Destruction form must be approved and signed by the appropriate management staff prior to the destruction of Company records. Company records cannot be placed in trash receptacles unless the records are rendered no longer recognizable as a Company record.

Definitions

Term	Definition
Records	A record is recorded information, regardless of physical form, medium, or characteristic. Records include all original documents that are generated and/or received in connection with transacting Company business and are related to the Company’s legal obligations. If not stipulated otherwise, this is the record to which retention schedules apply. Records include, but are not limited to, original documents, papers, cards, blueprints, electronic media, magnetic tapes, books, disks, CDs, DVDs, removable storage devices, Secure Digital (SD) cards, maps, microfilm, diagnostic media such as sound or video recordings and photographs.
Records Retention Schedule	A Records Retention Schedule is a document that identifies specific record series and establishes the length of time the record series is maintained. Records Series: A records series is a group of documents, which consists of the same form, relate to the same subject, result from the same activity or have common characteristics that are grouped and filed together as a unit. A records series is generally evaluated as a unit for determining the record retention period.
Client Records	Client records include, but are not limited to, evaluations, equipment provided, notes and all supporting documentation, either internal or received from referral sources, clinicians and payers.
Non-Records	Non-records material includes draft or duplicate copies of correspondence, draft or duplicate copies of records used for short-term reference purposes, blank forms, stocks of publications, magazines, publications from professional organizations, newspapers, public telephone directories, and transitory messages used primarily for the informal communication of information.
Transitory Messages	Transitory messages are information used primarily for informal communication and are retained only for as long as administratively needed. Transitory messages do not set policy, establish guidelines, certify a transaction, or become a receipt.

	<p>Transitory messages include, but are not limited to, telephone messages, email messages with short lived or no administrative value, voice mail messages, personal meeting notes that have been transferred to a formal record, self-sticking notes, preliminary working papers and superseded drafts.</p>
Vital Records	<p>Vital records are records that are essential to the continued functioning or reconstitution of the Company or facility during and after an emergency and also preserve the rights of the Company or facility, its employees, customers, shareholders, and other constituent groups.</p>
E-Mail Communications	<p>E-mail communications, messages and documents transmitted by email are similar to paper documents. Depending upon their content, they may be considered records and are subject to this policy. To determine whether an e-mail message must be retained and for how long, think of it like a paper memo or document. If you would retain a memo due to its content, then you are required to retain an e-mail message of the same content for the same length of time.</p> <p>Unless a Legal Hold is in place, the originator/sender of the e-mail message (or the recipient of a message if the sender is outside the Company) is the person responsible for retaining the message. E-mail messages may be retained in electronic form in the mailbox, or be printed and filed along with other documents related to the same topic or project.</p>
Legal Hold	<p>From time to time, Legal Counsel may issue a Legal Hold on certain documents and electronic information, which must be preserved and not destroyed. When a Legal Hold is issued, the instructions in the Legal Hold take precedence over all policies. Records and electronic information subject to a Legal Hold cannot be altered or destroyed without the prior consent of Legal Counsel.</p>
Metadata	<p>Metadata is data about data. It describes or specifies characteristics about data, which include how, when, and by whom data was collected and formatted.</p>

Attachment A
Records Retention Schedule

Attachment B
Records Retention Schedule (Canada)

Policy History

Creation/Revision/Review Date	Author/Reviewer	Approved by	Description
June 8, 2023	Matt Pierce	Compliance Committee	

National Seating & Mobility (NSM) DOCUMENT RETENTION SCHEDULE – ATTACHMENT A

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NSM DOCUMENT RETENTION SCHEDULE

BUSINESS, FINANCIAL, AND ADMINISTRATION RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
Accounts Payable	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Accounts Receivable	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Annual Financial Reports	Permanent.	<p>Though legal citations support a retention period of 6 years, organizations may maintain annual financial reports permanently for historical and administrative reasons.</p> <p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Bank Accounts Reconciliation	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p>

DOCUMENT RETENTION SCHEDULE

BUSINESS, FINANCIAL, AND ADMINISTRATION RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
		<p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Bank Deposit Slips	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Bank Statements	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Cash Receipts	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p>

DOCUMENT RETENTION SCHEDULE

BUSINESS, FINANCIAL, AND ADMINISTRATION RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
		42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).
Checks – Cancelled	Date of tax filing plus 6 years.	<p>The hospital may wish to maintain certain checks for a longer time period as evidence of purchases for warranty and other reasons.</p> <p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Check Registers	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Contracts and Supporting Documentation	<p>Full term of contract plus 6 years.</p> <p><i>See comments regarding instruments signed under seal.</i></p>	<p>Some contracts expressly delineate that they are being signed “under seal.” The statute of limitations for these contracts is 20 years. The hospital should retain any contracts that are signed under seal and their supporting documentation for 20 years.</p> <p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p>

DOCUMENT RETENTION SCHEDULE

BUSINESS, FINANCIAL, AND ADMINISTRATION RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
		<p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Financial Audits	Permanent.	<p>Organizations often maintain annual financial reports permanently for historical and administrative reasons, even though legal citations support a retention period of 6 to 10 years.</p> <p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p>
Financial Correspondence	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p> <p>15 U.S.C. § 15b (4 years statute of limitation for antitrust claims).</p>
Journals Ledgers, Ledger Cards Registers	Date of tax filing plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions).</p>

DOCUMENT RETENTION SCHEDULE

BUSINESS, FINANCIAL, AND ADMINISTRATION RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
		42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).

DOCUMENT RETENTION SCHEDULE

COMPLIANCE RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
<p>Compliance Investigations/Audits (both internal and government)</p> <p>(for example, activity notes, memos, other items generated or collected by Compliance Office)</p>	6 years after resolution and discontinuation of monitoring.	<p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (general Federal criminal statute of limitation of 5 years).</p> <p>In more recent Corporate Integrity Agreements (“CIAs”), the OIG requires that documents relating to compliance with the CIA or to reimbursement from the Federal health care programs be retained for 6 years after the CIA’s effective date (1 year after expiration of the 5-year CIA).</p> <p>45 C.F.R. § 164.530(j) (a covered entity must maintain required HIPAA documentation for 6 years after the date of its creation or the date when it was last in effect).</p>
<p>Compliance Log of Prior Year (including hotline calls reporting occurrences)</p>	6 years.	<p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>18 U.S.C. § 3282 (general Federal criminal statute of limitation of 5 years).</p> <p>45 C.F.R. § 164.530(j) (a covered entity must maintain required HIPAA documentation for 6 years after the date of its creation or the date when it was last in effect).</p> <p>9/18/13 email from Brian Looby, then Division Chief of Healthcare Facility Regulation at DCH: DCH has no document retention policies or recommendations.</p> <p>In more recent Corporate Integrity Agreements (“CIAs”), the OIG requires that documents relating to compliance with the CIA or to reimbursement from the Federal health care programs be retained for 6 years after the CIA’s effective date (1 year after expiration of the 5-year CIA).</p>
<p>Correspondence with OIG</p>	10 years.	<p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p>
<p>HIPAA Compliance Records</p> <p><u>Including:</u></p> <p>HIPAA privacy rule required policies and procedures</p> <p>Privacy related communications required to be in writing</p> <p>Privacy practices notices</p> <p>Dispositions of complaints</p> <p>Accounting of disclosures</p> <p>Other actions, activities, or designations required to be documented</p>	6 years from the date of creation or the date when it was last in effect, whichever is later.	<p>45 C.F.R. § 164.530(j) (a covered entity must maintain required HIPAA documentation for 6 years after the date of its creation or the date when it was last in effect).</p>

DOCUMENT RETENTION SCHEDULE

COMPLIANCE RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
Internal Compliance Records (for example, reports which generally summarize compliance activities to the Board of Directors or from Compliance Liaisons to the Compliance Officer)	6 years.	31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 18 U.S.C. § 3282 (general Federal criminal statute of limitation of 5 years). 9/18/13 email from Brian Looby, then Division Chief of Healthcare Facility Regulation at DCH: DCH has no document retention policies or recommendations. In more recent Corporate Integrity Agreements (“CIAs”), the OIG requires that documents relating to compliance with the CIA or to reimbursement from the Federal health care programs be retained for 6 years after the CIA’s effective date (1 year after expiration of the 5-year CIA).
Manuals and Forms – Outdated <u>Including:</u> Compliance Manuals (including Code of Conduct and Policies and Procedures) Coding Manuals Training Manuals Examples of all Forms in Use	6 years from date materials replaced or updated.	45 C.F.R. § 164.530(i) (a covered entity must maintain required HIPAA documentation for 6 years after the date of its creation or the date when it was last in effect). 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 45 C.F.R. § 164.530(i) (a covered entity must maintain required HIPAA documentation, including training materials and records of trainings, for 6 years after the date of its creation or the date when it was last in effect). 18 U.S.C. § 3282 (general Federal criminal statute of limitation of 5 years). In more recent Corporate Integrity Agreements (“CIAs”), the OIG requires that documents relating to compliance with the CIA or to reimbursement from the Federal health care programs be retained for 6 years after the CIA’s effective date (1 year after expiration of the 5-year CIA).
Minutes of Compliance Committee Meetings	Permanent.	Many organizations’ document retention policies recommend retaining minutes of Compliance Committee Meetings permanently. Some organizations may prefer a less conservative approach, such as 6 years. 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 18 U.S.C. § 3282 (general Federal criminal statute of limitation of 5 years). In more recent Corporate Integrity Agreements (“CIAs”), the OIG requires that documents relating to compliance with the CIA or to reimbursement from the Federal health care programs be retained for 6 years after the CIA’s effective date (1 year after expiration of the 5-year CIA).

DOCUMENT RETENTION SCHEDULE

CLIENT RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
Client Work Order Files	<p>10 years for adult clients or 5 years after a minor client reaches the age of maturity, which is 23 years old. Paper records that have been scanned into the client's electronic record may be destroyed according to the same schedule, unless a shorter retention period is identified in the Client Records Retention Schedule by State.</p> <p>States that require a longer retention period for electronic records are identified in the State Exceptions Regarding Electronic Records schedule below.</p>	<p>Record retention requirements vary greatly by State. In the absence of clear identification of which State guidance applies to a particular set of client records, NSM policy adopts the longest retention requirement to cover most States, which is 10 years for adult clients and 5 years after the date the client reaches the age of 18.</p> <p>When there is clear guidance by a State that records may be stored electronically and there is no requirement to store paper documents of any type within a client work order, paper records for service provided within that State may be destroyed after they are scanned into the work order for electronic storage. <i>See Client Records Retention Research Summary</i></p>
	<p>State Exceptions Regarding Paper Records</p> <p>Hawaii – paper records not required</p> <p>Massachusetts – paper records not required</p>	<p>States not requiring paper storage when electronic copies are created will be added as identified.</p> <p>Hawaii: https://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676</p> <p>Massachusetts: DIVISION OF MEDICAL ASSISTANCE 130 CMR 409.000</p>
	<p>State Exceptions Regarding Electronic Records</p>	<p>States requiring storage of electronic records that exceed 10 years for adults or 5 years after a minor client reaches the age of maturity, which is 23 years old, are identified in this schedule.</p>

DOCUMENT RETENTION SCHEDULE

HOUSEKEEPING RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
Housekeeping and Exterminator Contracts	Full term of contract plus 6 years.	<p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to contracts valued over \$10,000 for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>

DOCUMENT RETENTION SCHEDULE

HUMAN RESOURCES / PERSONNEL RECORDS*

RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
Advertisements about Job Openings, Promotions, Training Programs, or Opportunities for Overtime Work	Medical staff positions: 6 years. Non-medical staff positions: 1 year. <i>See footnote to section.</i>	31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions, including Anti-Kickback). 29 C.F.R. § 1627.3(b) (employers must maintain any advertisements or notices to the public or to employees relating to job openings, promotions, training programs, or opportunities for overtime work for 1 year).
Accident Reports Related to Employees	5 years following the end of the calendar year the records cover.	29 C.F.R. § 1904.33 (employers must maintain the OSHA 300 Log, the privacy case list, the annual summary, and the OSHA 301 Incident Report form for 5 years following the end of the calendar year that the records cover). 29 C.F.R. § 1602.14 (all personnel records must be retained for 1 year. If a discrimination case is brought, records must be maintained until final disposition of the case).
Applications for Employment	Accepted Applications: Term of employment plus 1 year. Rejected Applications: At least 1 year.	29 C.F.R. § 1627.3(b) (job applications, resumes, and any other form of employment inquiry submitted in response to a job posting must be retained for 1 year from the date of the personnel action to which any records relate). 29 C.F.R. § 1602.14 (all personnel records must be retained for 1 year; if a discrimination case is brought, records must be maintained until final disposition of the case).
Benefit Records Pension Plan Records (e.g., including administrative materials, beneficiary materials, IRS forms, plan, plan summary, plan amendments, COBRA documents, long term disability claims granted and denied)	Plan and Plan Amendments: Permanent. Other Benefit and Pension Plan Records: 6 years after filing date of documents that used the information.	Plan and Plan Amendments should be retained permanently for historic purposes. 29 U.S.C. § 1027 (ERISA requires a retention period of 6 years after filing date of documents that used the information). 29 C.F.R. § 1627.3(b) (employee benefit plans, including pension and insurance records, must be retained for 1 year from the date of the personnel action to which any records relate). 26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i> . 29 C.F.R. § 1620.32 ; 29 C.F.R. §§ 516.2, 516.11-12 (2 year retention period for wage data, explanations of pay differentials, and other required information to show compliance with the Equal Pay Act).

DOCUMENT RETENTION SCHEDULE

HUMAN RESOURCES / PERSONNEL RECORDS*

RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
		29 C.F.R. § 516.5 (3 year retention requirement for payroll records, collective bargaining agreements, and related documentation).
Checks (Monthly) of the List of Excluded Individuals/Entities and of the Excluded Parties List System <i>See comments regarding monthly check requirement.</i>	6 years.	31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 42 C.F.R. § 455.436 ; HHS-OIG Updated Special Advisory Bulletin on the Effect of Exclusion from Participation in Federal Health Care Programs (May 8, 2013) (state Medicaid agencies are required to conduct monthly checks to identify excluded providers); 76 Fed. Reg. 5,861, 5,898 (Feb. 2, 2011) (CMS recommends that states consider making this a requirement for all providers).
Complaints of Handicap Discrimination and Relevant Employment Records of the Charging Party and Employees in Similar Positions	3 years.	29 C.F.R. § 32.49 (programs that receive federal financial assistance must maintain records related to complaints of handicap discrimination for 3 years).
Contracts of Employment	Contract term plus 6 years.	29 C.F.R. § 516.5 (3 year retention requirement for payroll records, collective bargaining agreements, and related documentation, including some employment contracts). 29 C.F.R. § 1602.14 (all personnel records must be retained for 1 year. If a discrimination case is brought, records must be maintained until final disposition of the case).
Employee Background Checks	Term of employment plus 6 years.	31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).
Employee Certification and Qualifications (certification, licenses, etc.)	Term of employment plus 6 years.	31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 29 C.F.R. § 1627.3(b) (records relating to promotion, demotion, transfer, selection for training, layoff, recall, or discharge of an employee must be retained for 1 year from the date of the personnel action to which any records relate). 29 C.F.R. § 1602.14 (all personnel records must be retained for 1 year. If a discrimination case is brought, records must be maintained until final disposition of the case).
Employee Handbooks and Policy and Procedure Manuals – Outdated	6 years from the date it when it was last in effect.	45 C.F.R. § 164.530(i) (a covered entity must maintain required HIPAA documentation, including training materials and records of trainings, for 6 years after the date of its creation or the date when it was last in effect).

DOCUMENT RETENTION SCHEDULE

HUMAN RESOURCES / PERSONNEL RECORDS*

RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
		<p>29 C.F.R. § 825.500 (3 year retention requirement for records required under the Family and Medical Leave Act, including payroll data, dates FMLA leave is taken, and documents describing employee benefits or employer policies and practices regarding leave).</p> <p>29 C.F.R. § 1627.3(b) (records relating to promotion, demotion, transfer, selection for training, layoff, recall, or discharge of an employee must be retained for 1 year from the date of the personnel action to which any records relate. Employers must also maintain employee benefit plans, copies of any seniority systems and merit systems for at least 1 year after the plans are terminated).</p>
Employment Eligibility Verification Forms (USCIS Form I-9)	3 years after the date of hire or 1 year after termination, whichever is longer.	8 C.F.R. § 274a.2(b)(2)(i)(A) (employers must retain the I-9 for all employees for 3 years after the date of hire or 1 year after termination, whichever is longer).
Equal Pay Records	3 years from time record is created.	<p>29 C.F.R. § 1620.33 (2 year statute of limitations for action to recover unpaid wages under the Equal Pay Act; 3 year statute of limitations for an action if the violation was willful).</p> <p>29 C.F.R. § 1620.32; 29 C.F.R. §§ 516.2, 516.11-12 (2 year retention period for wage data, explanations of pay differentials, and other required information to show compliance with the Equal Pay Act).</p> <p>29 C.F.R. § 1627.3(b) (records relating to promotion, demotion, transfer, selection for training, layoff, recall, or discharge of an employee must be retained for 1 year from the date of the personnel action to which any records relate).</p> <p>29 C.F.R. § 1602.14 (all personnel records must be retained for 1 year; if a discrimination case is brought, records must be maintained until final disposition of the case).</p>
Family Medical Leave Act Records	3 years.	29 C.F.R. § 825.500 (3 year retention requirement for records required under the Family and Medical Leave Act, including payroll data, dates FMLA leave is taken, and documents describing employee benefits or employer policies and practices regarding leave).
Grievance Records (general employee grievances or complaints) Dispute Resolution Records	Term of employment plus 3 years.	<p>29 C.F.R. § 1627.3(b) (records relating to promotion, demotion, transfer, selection for training, layoff, recall, or discharge of an employee must be retained for 1 year from the date of the personnel action to which any records relate).</p> <p>29 C.F.R. § 1602.14 (all personnel records must be retained for 1 year; if a discrimination case is brought, records must be maintained until final disposition of the case).</p>

DOCUMENT RETENTION SCHEDULE

HUMAN RESOURCES / PERSONNEL RECORDS*

RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
Referral Source Contracts	Term of contract plus 6 years.	<p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>29 C.F.R. § 1627.3(b) (records relating to promotion, demotion, transfer, selection for training, layoff, recall, or discharge of an employee must be retained for 1 year from the date of the personnel action to which any records relate).</p> <p>29 C.F.R. § 1602.14 (all personnel records must be retained for 1 year; if a discrimination case is brought, records must be maintained until final disposition of the case).</p> <p>42 C.F.R. § 420.302 (HHS must be granted access to contracts valued over \$10,000 for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).</p>
Payroll Records (e.g., hours worked, leaves of absence, overtime, vacation, sick leave entries, time cards, wages paid, deduction authorizations, registers and journals, and garnishment records)	4 years after tax is due or paid, whichever is later.	<p>26 C.F.R. § 31.6001-1(e)(2) (records relating to payments to employees and payroll taxes must be maintained for 4 years after the date of the tax filing, or the date such tax is paid, whichever is later).</p> <p>26 C.F.R. § 31.6001-2 (employers subject to FICA must keep records of all payments to employees); 26 C.F.R. § 31.6001-4 (employers subject to the Federal Unemployment Tax must keep records of all payments to employees and to the state unemployment fund).</p> <p>29 C.F.R. § 1627.3(a) (all payroll records must be retained for 3 years).</p>
Personnel Records (to the extent not otherwise described in this section)	Term of employment plus 6 years.	<p>31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i>.</p> <p>26 C.F.R. § 31.6001-1(e)(2) (records relating to payments to employees and payroll taxes must be retained for 4 years after the date of the tax filing, or the date such tax is paid, whichever is later); (records of payments to employees must be maintained for 4 years after the tax is due or the tax is paid, whichever is later).</p> <p>29 C.F.R. § 1627.3(a) (all payroll records must be retained for 3 years).</p>

DOCUMENT RETENTION SCHEDULE

HUMAN RESOURCES / PERSONNEL RECORDS*

RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
		<p>29 C.F.R. § 825.500 (3 year retention requirement for records required under the Family and Medical Leave Act, including payroll data, dates FMLA leave is taken, and documents describing employee benefits or employer policies and practices regarding leave).</p> <p>29 C.F.R. § 516.5 (3 year retention requirement for payroll records, collective bargaining agreements, and related documentation, including some employment contracts); 29 C.F.R. § 516.23 (additional recordkeeping requirements for hospitals who compensate employees for overtime based on a work period of 14 consecutive days).</p> <p>29 C.F.R. § 1620.32; 29 C.F.R. §§ 516.2, 516.11-12 (2 year retention period for wage data, explanations of pay differentials, and other information required by the Equal Pay Act).</p> <p>29 C.F.R. § 516.6 (2 year retention requirement for time cards, productivity records, and other records used to determine an employee's earnings).</p>
Termination Records	6 years after termination.	<p>31 U.S.C. § 3731(b) False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).</p> <p>29 C.F.R. § 1627.3(b) (records relating to layoff or discharge of an employee must be retained for 1 year from the date of the personnel action to which any records relate).</p> <p>29 C.F.R. § 1602.14 (all personnel records must be retained for 1 year; if a discrimination case is brought, records must be maintained until final disposition of the case).</p>
Unemployment Compensation Payments and Records	4 years.	<p>26 C.F.R. §§ 31.6001-1(e)(2) (records relating to payments to employees and payroll taxes must be maintained for 4 years after the date of the tax filing, or the date such tax is paid, whichever is later).</p> <p>26 C.F.R. § 31.6001-2 (employers subject to FICA must keep records of all payments to employees).</p> <p>26 C.F.R. § 31.6001-4 (employers subject to the Federal Unemployment Tax must keep records of all payments to employees and to the state unemployment fund).</p>
W-2, W-4 Forms	4 years.	<p>26 C.F.R. §§ 31.6001-1(e)(2) (records relating to payments to employees and payroll taxes must be maintained for 4 years after the date of the tax filing, or the date such tax is paid, whichever is later).</p> <p>26 C.F.R. § 31.6001-2 (employers subject to FICA must keep records of all payments to employees).</p>

DOCUMENT RETENTION SCHEDULE

MARKETING AND PUBLIC RELATIONS RECORDS

*Upon issuance of a formal legal hold, all purging should be suspended as specified in the legal hold. A sample legal hold memorandum is provided at **Appendix C**.*

RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
Advertisements and Marketing Materials that are No Longer in Use (e.g., radio or television advertisements, newspaper clippings, press releases, printed materials for the general public or for limited release, media advertisements, in-house publications, sales materials, internet/email advertisements, etc.)	At least 6 years.	The hospital may wish to permanently retain materials with historical value. 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions, including Anti-Kickback). 29 C.F.R. § 1627.3(b) (employers must maintain any advertisements or notices to the public or to employees relating to job openings, promotions, training programs, or opportunities for overtime work for 1 year).
Contracts for Advertising or Public Relations Services	Full contract term plus 6 years.	(6 year statute of limitation for breach of written contracts). 26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i> . 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions, including Anti-Kickback). 42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).
Policies and Procedures – Outdated	At least 6 years.	45 C.F.R. § 164.530(i) (a covered entity must maintain required HIPAA documentation, including training materials and records of trainings, for 6 years after the date of its creation or the date when it was last in effect). 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions, including Anti-Kickback).

DOCUMENT RETENTION SCHEDULE

PROPERTY AND EQUIPMENT RECORDS		
RECORD DESCRIPTION	RECOMMENDED RETENTION PERIODS	COMMENTS
Equipment Records (e.g., calibration, maintenance and inspection, operating instructions and manuals)	Life of equipment or 10 years, whichever is longer.	42 C.F.R. § 482.41(d)(2) (facilities, supplies, and equipment must be maintained to ensure an acceptable level of safety). 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).
Purchase Orders for Equipment	Life of the equipment or 10 years, whichever is longer.	26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i> . 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions). 42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).
Work Orders – Internal Orders	Work orders for repair, maintenance, or calibration of equipment: Life of the equipment or 10 years, whichever is longer. Other work orders: At least 3 years.	42 C.F.R. § 482.41(d)(2) (facilities, supplies, and equipment must be maintained to ensure an acceptable level of safety). 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years).
Work Orders – External Orders	Work orders for repair, maintenance, or calibration of equipment: Life of the equipment or 10 years, whichever is longer. Other work orders: Date of tax filing plus 6 years.	26 U.S.C. § 6501 (6 year statute of limitation from date of filing for tax audits for omission of gross income greater than \$5,000. Any tax may be assessed within 3 years). <i>But note:</i> In the event of a false return, fraud, or failure to file a return, the tax may be assessed at <i>any time</i> . 31 U.S.C. § 3731(b) (False Claims Act civil fraud actions statute of limitation of 6 years; statute of repose of 10 years). 18 U.S.C. § 3282 (5 year statute of limitation for criminal fraud actions). 42 C.F.R. § 420.302 (HHS must be granted access to many contracts for goods and services and to books, documents, and records necessary to verify their costs. Retention period for this purpose is 4 years after expiration of said contracts).

RECORD RETENTION SCHEDULE - CANADA

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PREAMBLE

The regulatory references for minimum retention times in this Schedule are to federal and provincial requirements in Alberta, British Columbia, Ontario, Quebec, New Brunswick and Nova Scotia, as applicable. Records managers should follow any provincial or local requirements that require longer retention times.

British Columbia, Alberta, Ontario, New Brunswick and Nova Scotia each set out in their respective statutes of limitations a basic limitation period of two (2) years from the date on which a claim is “discovered” (subject to certain exclusions for matters with longer limitation periods, such as claims related to minors and sexual misconduct). Generally, a claim is discovered when the plaintiff knows, or ought to know, that a defendant’s act has caused him or her damage, and that a court proceeding would be an appropriate means to seek a remedy. Despite the “discoverability” rule, the statutes set out an ultimate limitation period of either 10 or 15 years, meaning that no action may be brought either 10 or 15 years after the event in question, even if it was not “discovered”. It is important to note that in the case of minors (18 or 19 years and younger, depending on the province) and persons with disabilities, special discovery rules apply.¹ Where the limitation period applies, we have recommended a record retention duration of 4 years to allow a buffer zone for potentially delayed discovery.

It should be noted that Quebec does not have a Limitation Act. As per art. 3131 of the Civil Code of Quebec (CCQ), prescription is governed by the law applicable to the merits of the dispute. In other words, a prescription time period for commencement of a particular kind of action may be found in the statute or section of the CCQ that deals with that particular area of law. According to art. 2922 of the CCQ, all rights and actions not otherwise regulated by law are extinguished in 10 years.

Important: Prior to deleting any records, it is critical for NSM to confirm that the records in question are not subject, or do not have the potential to become subject, to any litigation or audit. In the event that a record is subject to a claim or potential claim, NSM should develop a protocol to put in place a “litigation hold” on that particular record or set of records in order to prevent the destruction or alteration of evidence.

¹ **Minors:** Generally, a claim of a minor is discovered on the day on which the minor attains the age of 18 or 19, depending on the province; **Persons with Disabilities:** Generally, a claim of a person under a disability is discovered on the day on which the person ceases to be a person under a disability. The *Limitation Act* (British Columbia) defines a person under a disability as “an adult person who is incapable of or substantially impeded in managing his or her affairs.”

General Correspondence

Where the Limitation Act applies below, we have chosen a duration of 4 years to allow for the two year limitation period in addition to a two year buffer zone for potentially delayed discovery. **Important: In the event that the record relates to a minor or person under a disability, the recommended retention period should be extended accordingly.*

DOCUMENT CATEGORY/TYPE	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
B			
Books and periodicals	Annual Review		Discard obsolete or unused materials
C			
Chronological correspondence files	4 years following December 31 of prior year	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
E			
Electronic mail, General (non-client related)	Dictated by content		See Client Records for email communications relating to client records.
I			
Intercompany or Interdepartmental letters/materials	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Inquiry letters or Inquiries	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	Unaffiliated Third Party Request
L			
Letters & Notes, General (not requiring follow-up or acknowledgment—i.e., transmittal letters, to schedule a meeting, etc.)	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Letters regarding patents & copyrights, bills of sale, permits	Permanent		
T			
Trade association materials	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	

Commercial Contracts

Where the Limitation Act applies below, we have chosen a duration of 4 years to allow for the two year limitation period in addition to a two year buffer zone for potentially delayed discovery. **Important: In the event that the record relates to a minor or person under a disability, the recommended retention period should be extended accordingly.*

DOCUMENT CATEGORY/TYPE	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
C			
Confidentiality (Non-Disclosure) Agreements	4 years after termination or expiration of confidentiality period	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Contracts (including below)	[4 or 10] years after termination or expiration		
Purchase Orders			See also Procurement, Logistics, Production & Quality Assurance
Clarification letters or change proposals			
Specifications relating to contract			
L			
Letters/correspondence which constitute all or part of, or explain, a contract	4 years after termination or expiration of contract	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Letters of Intent/Memoranda of Understanding	4 years after termination or expiration	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	

Corporate Records

DOCUMENT CATEGORY/TYPE	RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
A			
Acquisition Documents (final agreements, plans, schedules)	Permanent	<i>Business Corporations Act</i> , S.B.C. 2002, c. 57	See esp. ss. 42-44 See also other provincial <i>Business Corporations Acts</i> (AB – s. 21; ON – s. 140; NB – s. 18; NS – s. 90(a)-(b))
Annual Reports	Permanent	<i>Business Corporations Act</i> , S.B.C. 2002, c. 57	
Articles of Incorporation			See By-laws, Charters, Records of Incorporation
B			
Board Meeting Minutes	Permanent	<i>Business Corporations Act</i> , S.B.C. 2002, c. 57	
By-laws, Charters, Records of Incorporation	Permanent	<i>Business Corporations Act</i> , S.B.C. 2002, c. 57	
C			
Cancelled stock certificates	Permanent	<i>Business Corporations Act</i> , S.B.C. 2002, c. 57	
Certificate of incorporation, conversion, amalgamation, continuation, name change, or restoration, as applicable			See By-laws, Charters, Records of Incorporation
Communications sent to shareholders	Permanent		
Corporate Seals	Permanent	<i>Business Corporations Act</i> , S.B.C. 2002, c. 57	
D			
Divestiture or dissolution records (final agreements, plans, schedules, documents)	Review after 10 years		Per Canada Revenue Agency's Information Circular 78-10r5, the required retention period is, for a corporation, 2 years from the date of the dissolution of the

			corporation.
L			
Letters explaining but not establishing company policy	4 years		
M			
Merger records (final agreements, plans, schedules, documents)	Permanent	<i>Business Corporations Act, S.B.C. 2002, c. 57</i>	
Minute Books of Corporate and Subsidiary Boards, Board Committees and Shareholder Meetings	Permanent	<i>Business Corporations Act, S.B.C. 2002, c. 57</i>	
P			
Policy and procedure manuals	10 years after manual superseded or obsolete		
Proxies and related materials	Permanent	<i>Business Corporations Act, S.B.C. 2002, c. 57</i>	
Q			
Qualifications in provinces	Permanent	<i>Business Corporations Act, S.B.C. 2002, c. 57</i>	
Quarterly reports	Permanent	<i>Business Corporations Act, S.B.C. 2002, c. 57</i>	
R			
Regulatory filings	Permanent		
Resolutions	Permanent	<i>Business Corporations Act, S.B.C. 2002, c. 57</i>	
S			
Speeches, Corporate Officers	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	Review for historic value
Stock Certificates	Permanent	<i>Business Corporations Act, S.B.C. 2002, c. 57</i>	
Stock transfer and Stockholder records	Permanent	<i>Business Corporations Act, S.B.C. 2002, c. 57</i>	
Strategic Plans	4 years after expiration of plan		

Client Records

Where the Limitation Act applies below, we have chosen a duration of 4 years to allow for the two year limitation period in addition to a two year buffer zone for potentially delayed discovery. **Important: In the event that the record relates to a minor or person under a disability, the recommended retention period should be extended accordingly.*

I. RECORDS RELATING TO CLIENT FILES

DOCUMENT CATEGORY/TYPE	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
B			
Business communications relating to client records	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	This information should be retained longer if the client is a minor or person under a disability. Please refer to preamble.
C			
Consultant reports	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	This information should be retained longer if the client is a minor or person under a disability. Please refer to preamble.
Client communications	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	This information should be retained longer if the client is a minor or person under a disability. Please refer to preamble.
E			
Email correspondence relating to client records	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	This information should be retained longer if the client is a minor or person under a disability. Please refer to preamble.
P			
Personal Health or Medical Information			
Personal Health Number (PHNs)	16 years from the date of last recorded entry OR 16 years from the date the patient reaches majority, whichever is later.	College of Physicians and Surgeons of British Columbia Bylaws, s. 3-6(2) College of Occupational Therapists of BC	Each province has different requirements for retaining personal information, including medical information. The province with the strictest guidelines in this regard is British Columbia, which
Products Purchased/	16 years from the		

	Prescriptions/ Referrals	date of last recorded entry OR 16 years from the date the patient reaches majority, whichever is later.	Bylaws, s. 80(2)	requires that medical information, including PHNs, be retained for sixteen (16) years. Most other provinces require medical records to be retained for at least 10 years.
Personal Information	<p>For only as long as needed to serve its business purpose, unless it is part of a record required to be retained longer</p> <p>But at a minimum retained for one year <u>if</u> the information is used to make a decision that directly affects the individual</p>	<p><i>PIPA</i>, S.B.C. 2003, c. 64, s. 35(1)(2)</p> <p>PIPEDA, s. 4.5</p>	<p>Defined by the <i>Freedom of Information and Protection of Privacy Act</i> as any recorded information about an identifiable individual (e.g., full name, age, social status, etc.), other than contact information.</p> <p>Personal information is information “about” an identifiable individual. Information will be about an “identifiable individual” where there is a serious possibility that an individual could be identified through the use of that information, alone or in combination with other information.</p>	
Personally Identifiable Information	<p>For only as long as needed to serve its business purpose, unless it is part of a record required to be retained longer</p> <p>But at a minimum retained for one year <u>if</u> the information is used to make a decision that directly affects the individual</p>	<p><i>PIPA</i>, S.B.C. 2003, c. 64, s. 35(1)(2)</p> <p>PIPEDA, s. 4.5</p>	<p>Defined by the <i>Freedom of Information and Protection of Privacy Act</i> as any personal information of a type that is commonly used, alone or in combination with other information, to identify or purport to identify an individual (e.g., social insurance number, full name, driver’s licence ID, etc.).</p> <p>PII should be stored in a confidential manner during its retention period and thereafter appropriately destroyed (e.g., by shredding).</p>	

II. RECORDS RELATING TO CLIENT INSURANCE/THIRD PARTY PAYOR CLAIMS

<i>DOCUMENT CATEGORY/TYPE</i>	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	<i>REMARKS</i>
T			
Third-party payor and insurer claims records, including email correspondence and related communications	7 years or any longer audit or retention period required under the applicable contract with the third-party payor or insurer	<i>*Limitation Act, S.B.C., c 13, s. 6(1), but with a longer buffer in anticipation that the relevant contracts will potentially require a longer retention or audit period</i>	

Accounting, Finance and Tax

For all retention periods listed below, 7 years means 7 years after the end of the last tax year to which the record relates.

DOCUMENT CATEGORY/TYPE	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
A			
Accounting analysis memos, related schedules, and other accounting records	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Accounts payable invoices and vouchers	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Accounts receivable cash receipt files	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Accounts receivable invoices	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Annual plans and budgets	4 years after being superseded or obsolete		
Audited financial statements	Permanent		Including internal audit reports
Audit work-paper package	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
B			
Bank statements	7 years after fiscal year end	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Budgets (departmental) and related work sheets	4 years after being superseded or obsolete		
C			
Cancelled cheques	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Canadian Pension Plan	7 years		

records			
Capital expenditure records	7 years after completion	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Cash received records	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Census bureau and other government surveys	7 years		
Charitable contribution records	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Cheque registers	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Cheques	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Credit applications, approvals, reports and qualifications	4 years after account becomes inactive or is denied		
Credit letters; letters establishing credit	7 years after expiry of the line of credit	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Collection records	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Collection letters after the account is paid	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Customer financial statements	Until superseded		
D			
Deposit slips	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Depreciation schedules	Permanent		
Dividends	Permanent		
E			

Employee expense reports	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Employment Insurance records	7 years		
F			
Financial statements	Permanent		
Financing statements and documents	7 years after satisfaction	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Fixed assets documents and files	Permanent		
Forecasts and models	4 years after it is superseded or determined to be obsolete		
Foreign exchange arrangements and facilities	7 years after trade		
Form 1099	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
G			
General journals, documents and records	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
General ledgers	Permanent		
Guarantees	7 years after termination and settlement of account	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
L			
Loan agreements and commitments	7 years after satisfaction	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Letters of Credit	7 years after termination or expiration	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
M			
Monthly financial statements	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	

P			
Petty cash voucher	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Purchasing Records	7 years		
R			
Reconciliation paperwork	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Relocation expense reports	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Royalty reports and data	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
S			
Sales reports and credits	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Security agreements	7 years after satisfaction	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Subordination agreements	7 years after termination and settlement of account	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
T			
Taxes			
Excise tax records	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Payroll tax records	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Sales and use tax records	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Tax bills, filings, receipts, and	Permanent		

statements			
Tax returns	Permanent		
Tax work papers	Permanent		
U			
Unemployment records (Form 940, etc.)	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	

Human Resources & Employment Records

*Where the Limitation Act applies below, we have chosen a duration of 4 years to allow for the two year limitation period in addition to a two year buffer zone for potentially delayed discovery. **Important:** In the event that the record relates to a minor or person under a disability, the recommended retention period should be extended accordingly.

DOCUMENT CATEGORY/TYPE	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
A			
Accident Reports	4 years		
Applications from non-hired candidates	4 years after the non-hiring decision was made		
Attendance Records	4 years		
Averaging Agreements	4 years after expiry of the agreement or expiry date of agreement, whichever date is latest.	<i>Employment Standards Act (British Columbia), s. 37(13)</i>	
Award Program policies	4 years after policy superseded or obsolete		
B			
Benefit plans and amendments	6 years		See Pension for pension information.
C			
Citations by EEOC, DOL	6 years after disposition		
Citizenship certificates	4 years		
Collective bargaining agreements	Permanent		None specified by legislation, but should be retained permanently in the event of litigation.
Commission/bonus/incentive data and records	4 years after termination		
Company match programs	4 years		
Confidentiality Agreements for employees	4 years after the earlier of (i) termination of employment, and (ii) the expiry of the confidentiality restrictions		

D			
Disciplinary warnings, demotion and discharge	4 years after employment. Important: If, however, a personnel file contains any type of discipline or complaint of a sexual nature (e.g., sexual misconduct or sexual assault), the record should be retained permanently because the <i>Limitation Act</i> provides an exemption for claims of a sexual nature.	<i>*Limitation Act, S.B.C., c 13, s. 6(1), s. 3.</i>	
Drug and alcohol training and testing	4 years after termination		Retain these records in case of human rights allegations. Keep confidential.
Drug testing failure reports	4 years		Retain these records in case of human rights allegations. Keep confidential.
E			
Earnings records	4 years		
EEO-1 reports	4 years after superseded or filing, whichever is longer		Employment standards legislation governs personnel records, but do not speak to the retention of information related to an employee's racial or sexual identity.
EEOC claim records	4 years after final disposition		See above.
Employee deduction authorizations	4 years after termination of employment		
Employee handbooks	4 years after superseded		
Employee release agreements	4 years		
Employment agency letters and records	4 years from date of hire or non-hire		

Employment applications - new	4 years after termination		None specified by legislation but documentation should include ads, recruiting methods used, number of application or resumes received, date of interview, names of candidates, interview notes, brief notes on why the candidate was or was not selected. If the candidate later alleges discrimination, a record will demonstrate fair treatment.
Employment applications – non-hires	4 years after non-hire		
Evaluations	4 years following employment		
F			
Family and Medical Leave Act records	4 years minimum (but may be retained for 1 year past the period of employment).		Employment standards legislation governs family medical leave, but do not specify retention for such records. These can be retained per payroll requirements, as they record an employee's days and times worked.
G			
Garnishments	7 years after last payment	<i>Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), ss. 230 and 230.1</i>	
H			
Headcount reports	4 years		
I			
Insurance			See also Insurance Records
Insurance Premiums (all records that will allow determination of how much premium is payable, including employees' Social Insurance Number)	7 years	<i>Employment Insurance Act, SC 1996, c 23, s. 87(3)</i>	
General liability claims	4 years after conclusion of claim and any resulting litigation		None specified by legislation.
Insurance renewal paperwork	4 years		None specified by legislation.

	Insurance policies	Permanent		None specified by legislation.
	Motor vehicle claims	4 years after conclusion of claim and any resulting litigation		None specified by legislation.
	Immigration I-9 forms	4 years after DOH or 1 year after term (whichever is later)		
J				
	Job descriptions	4 years after superseded		
	Job advertisements and postings	4 years		
	Joint Occupational Health & Safety committee meeting reports	4 years from date of meeting		
L				
	Leave of absence records	4 years after leave ends		
M				
	Medical folders (including histories of health data, drug alcohol/drug screening, pre-employment physicals, periodic examinations)	4 years		See ESH section for records pertaining to OSHA
N				
	Non-compete/Non-solicit agreements	4 years after expiry	<i>*Limitation Act, S.B.C., c 13, s. 6(1</i>	
O				
	Occupational health and safety records	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	No retention period specified in legislation.
	Organization charts	Permanent		
	Other HR records (eg. Newsletters, staff meeting materials, minutes, etc.)	4 years after superseded or determined to be obsolete		
P				
Payroll		BC: 4 years after records creation date	<i>Employment Standards Act (B.C.), R.S.B.C. 1996, c. 113, s. 28(2)</i>	Must be in English and kept in British Columbia.
		AB: 4 years after records creation date	<i>Employment Standards Code (AB) RSA 2000 c E-9, s. 15</i>	

	ON: 4 years after termination	<i>Employment Standards Act, 2000 (Ontario), S.O. 2000, c. 41, s. 15(5)</i>		
	QC: 4 years from termination of the employment relationship	<i>Civil Code of Quebec, CQLR c CCQ 1991, art. 2925</i>		
	NB: 4 years after work is performed or service rendered by employee	<i>Employment Standards Act (NB), c. e-7.2, s. 60(1)</i>		
	NS: 4 years after work is performed by employee	<i>Labour Standards Code, RS 1989 c 246, s. 15(1)</i>		
Pension			None specified by legislation, but based on <i>Canada Pension Plan, R.S.C. 1985, c. C-8, s. 24</i>	
	Plan information	6 years	What to retain: <ul style="list-style-type: none"> • Documents related to the day-to-day operation of the plan including plan text documents, amendments, funding agreements, policy statements, policy manuals, etc. • Audited financial statements, actuarial valuation reports • Plan establish records (e.g., collective agreements) • Plan fundholder contracts/trust agreements • Individual records including name, age, years of service, contributions, spouse's information, beneficiary designation, annual statements, termination statements, retirement 	
	Plan documents, summary plan information and amendments thereto	6 years		
	Determination letters	6 years		
	Eligibility and service records	6 years		
	Pay-outs to employees/beneficiaries	7 years after last payment		<i>Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), ss. 230 and 230.1</i>
	Reports of pension or pension plans filed with IRS, Department of Labor	6 years		

				statements, spousal waivers, election made by individuals.
Personnel files	For duration of employment and 4 years after termination Important: If, however, a personnel file contains any type of discipline or complaint of a sexual nature (e.g., sexual misconduct or sexual assault), the record should be retained permanently because the <i>Limitation Act</i> provides an exemption for claims of a sexual nature.		<i>*Limitation Act</i> , S.B.C., c 13, s. 6(1)	A personnel file may include, among other things, the employee's health performance, discipline records, accommodation requests, approvals and denials, promotions, demotions, training received, pay increases, transfers, work refusals, attendance records, leaves of absence, changes in terms of employment, key management decisions affecting the employee, key incidents, applicable policies and procedures).
Personally identifiable information (PII)	For only as long as needed to serve its business purpose, unless part of a record required to be retained longer But at a minimum retained for one year <u>if</u> the information is used to make a decision that directly affects the individual.		<i>PIPA</i> , S.B.C. 2003, c. 64, s. 35(1)(2) PIPEDA, s. 4.5	PII should be stored in a confidential manner during its retention period and thereafter appropriately destroyed (e.g., by shredding)
Plan administrator records	Permanent			
R				
Recruitment records	4 years			
Reduction in force documents	4 years from date of action			
Retirement records	7 years after death of employee			
Resumes	4 years			
RRSP Documents	7 years		<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	

S			
<i>Salary and wage surveys/tables</i>	4 years		
Severance agreements	4 years after termination		
Substitute Holiday Agreement	4 years	<i>Employment Standards Act (British Columbia), s. 48(3)</i>	If an employer and employee come to an agreement to substitute another day for a statutory holiday.
T			
Tax records (for employees)	7 years	<i>Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), ss. 230 and 230.1</i>	
Termination and/or Layoff notices	4 years after termination		Not specified in legislation.
Time cards and records	4 years		
Tuition reimbursement	7 years after last payment	<i>Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), ss. 230 and 230.1</i>	
U			
Unclaimed wage records	7 years after last tax year to which they relate	<i>Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), ss. 230 and 230.1</i>	
V			
Vacation records	4 years		
W			
Work Permit Applications	The later of 7 years after the first day of the period of employment for which the permit is issued, or 4 years after termination of employment.		This includes applications received through the Employment and Social Development Canada Temporary Foreign Worker Program
Worker's compensation claims files; medical records, injury documentation	4 years after termination of employment		

Insurance Records

DOCUMENT CATEGORY/TYPE	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
A			
<i>Audits or adjustments</i>	Permanent		
B			
<i>Bonds for performance</i>	Permanent		
C			
Certificates of insurance issued by the organization	Permanent		
Certificates of insurance issued to the organization	Permanent		
<i>Claim files</i>	Permanent, or 10 years after resolution of relevant claim and completion of all conditions associated with settlement		
<i>Disability</i>			
<i>Group</i>			
<i>Other</i>			
<i>Product liability</i>			
<i>Worker's compensation</i>			
G			
Group insurance plans – active employees	Permanent		
Group insurance plans – retirees	Permanent		
J			
Journal entry support data	Permanent		
L			
Loss runs	Permanent		
Loss summaries (annual)	Permanent		
P			
Policies of insurance	Permanent		
R			
Releases/settlement agreements	Permanent		For Insurance claims

Legal (General)

<i>Document Category/Type</i>	<i>Retention Period</i>	<i>Regulatory Reference</i>	<i>Remarks</i>
A			
Agreements (generally)	10 years after expiration or termination		Includes all commercial contracts, contracts with financial institutions, and all supporting information, including deal sheets, due diligence records, proposals, records of formal negotiations, RFPs, RFQs, and all other related correspondence.
Anti-trust training and compliance records	Permanent		
Arbitration decisions (written)	Permanent		This applies to any other unpublished decisions.
Audit reports (internal department)	7 years		
C			
Consent decrees	Permanent		
Court Orders involving Company	Permanent		
Compliance			
Team minutes, agenda	4 years		
Policies, procedures, guidance, Code of Conduct	10 years after policy, procedure, guidance or Code becomes superseded or obsolete		
Investigations	4 years		
Training	Permanent		
General	4 years		
E			
Employment-related training and compliance records	Permanent		
I			
Invoices from outside counsel	7 years from the end of the last tax year to which they relate	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
L			

Letters denying liability of the company	Permanent		
Lease and other land-related agreements	Permanent		
Legal memorandum	4 years after close of matter (and for major litigation, review by in-house legal)		
Liability denial letters	Permanent		
Litigation files (except releases, consent decrees, final orders or settlement agreements)	10 years after close of matter and completion of conditions associated with settlement	<i>*Limitation Act, S.B.C. 2012, c. 13</i>	Releases, consent decrees, final orders and settlement agreements permanent.
O			
Opinion letters	Permanent		
R			
Records Retention schedules	Permanent		
Releases	Permanent		
S			
Settlement agreements (publicly distributed documents containing graphics, images, audio, or video).	4 years		
T			
Third Party subpoena	1 year after response		

Procurement, Logistics, Production & Quality Assurance

Where the Limitation Act applies below, we have chosen a duration of 4 years to allow for the two year limitation period in addition to a two year buffer zone for potentially delayed discovery. **Important: In the event that the record relates to a minor or person under a disability, the recommended retention period should be extended accordingly.*

DOCUMENT CATEGORY/TYPE	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
B			
Bills of lading	4 years after delivery	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Bills of materials	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
C			
Certificate of Analysis from Supplier	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Certification data	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Claim files	4 years, unless litigation results (in which case, transfer to in-house legal)	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	This information should be retained longer if the client is a minor or person under a disability. Please refer to preamble.
Competitive product evaluations	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Customer complaints not resulting in claims	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
E			
<i>Engineering change requests, drawings, notices and orders</i>	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
<i>Equipment and instrument calibration records</i>	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
<i>Export Administration Regulations</i>			See Trade Compliance
<i>Export Controls</i>			See Trade Compliance
F			

Freight bills	7 years after payment	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Freight claims	4 years after matter closed	<i>*Limitation Act</i> , S.B.C., c 13, s. 6(1)	
I			
Inspection and test records	Permanent		Quality control testing and testing methodologies
Inventory records	4 years	<i>*Limitation Act</i> , S.B.C., c 13, s. 6(1)	
Import and Export records	6 years	<i>Imported Goods Records Regulations</i> , SOR/86-1011 and <i>Exporters' and Producers' Records Regulation</i> , SOR 97-71	
P			
Physical inventory records	4 years		
Purchase orders, requisitions & register	4 years		See also Commercial Contracts
Q			
Quality control and assurance data	Review needed after 20 years		
R			
Rates and tariffs records	4 years after superseded		
Returned goods records	4 years		
S			
Safety-related tests and inspection reports for existing products	Permanent		
Shipping complaints	4 years		
Shipping documents and files	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Summaries of customer complaints	4 years		
Supplier quality data	15 years		
T			

Trade Compliance (covering any restriction or control on the import or export of goods and articles into or outside the U.S.)			
Records related to specific trade transactions, including re-exports and trans-shipments; classification of products under EAR or ITAR; export licenses, registrations, approvals or authorizations and related documents; sub-license agreements and/or non-disclosure agreements with private third parties; compliance with any license requirements	6 years (check regulations for when retention period starts for certain transactions or documents, e.g., at expiration of license)		
Training	Permanent		
General: compliance policies/procedures and guidance manuals; internal controls for trade; screening of customers, sales, and/or third parties against denied or sanctioned parties lists; export records used by government for Post-Shipment Verifications; other trade documents, e.g., delivery verifications, shipper's export declarations, receipts, bills of lading, documents related to export clearance, foreign import certificates, airway bills, non-transfer and use certificates, and other similar documents; documents related to boycott requests	6 years, except: <ul style="list-style-type: none"> - policies, procedures and guidance manuals: 4 years after record is superseded or obsolete - export records: 7 years after the last tax year to which they relate 	<i>Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), ss. 230 and 230.1</i>	
V			
Vendor files (requisitions, quotations, correspondence, specifications, etc...)	4 years		

Sales & Marketing

All retention periods assigned to financial records set at 7 years means 7 years after the end of the last tax year to which they relate.

DOCUMENT CATEGORY/TYPE	RECOMMENDED RETENTION PERIOD	REGULATORY REFERENCE	REMARKS
A			
Accounts Receivable records	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Advertisements	4 years	<i>*Limitation Act</i> , S.B.C., c 13, s. 6(1)	
Agent agreements	4 years	<i>*Limitation Act</i> , S.B.C., c 13, s. 6(1)	
B			
Bids	Active, plus 4 years		
Billing information	7 years after last sale	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Business plans	4 years		
C			
Catalogues	Permanent		
Consultant reports	4 years	<i>*Limitation Act</i> , S.B.C., c 13, s. 6(1)	
Credit applications, approvals, reports and qualifications	7 years after account becomes inactive or is denied	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Customer contracts	4 years after expiration or termination		See Commercial Contracts Contracts
Customer correspondence	4 years	<i>*Limitation Act</i> , S.B.C., c 13, s. 6(1)	
Customer invoices	7 years	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Customer order files	4 years		
D			
Delivery schedules and records	7 years after last sale	<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.), ss. 230	

		and 230.1	
Discount and rebate records	4 years		
Distributor agreements	4 years after expiration or termination		
E			
Expense reports			See Accounting
Export certificate of origin records	4 years		See also Trade Compliance in Procurement, Logistics, Production, and Quality Assurance Schedule
Export duty drawback records	4 years		
I			
Invoices (not customer)	7 years	<i>Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), ss. 230 and 230.1</i>	
L			
Labels and product literature	Permanent		
Licenses (Imports, Exports)			See Trade Compliance in Procurement, Logistics, Production, and Quality Assurance Schedule
M			
Manufacturer's representative agreements	4 years after expiration or termination	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Market intelligence	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Marketing programs and plans	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Marketing research	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
Meeting minutes	1 year		
Monthly sales analysis	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
N			
NAFTA Certificates	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	
P			
Packaging materials and instructions	Permanent		
Presentations and proposals	4 years	<i>*Limitation Act, S.B.C., c 13, s. 6(1)</i>	

Price lists and files	Active, plus 4 years		
Promotional materials	4 years	<i>*Limitation Act,</i> S.B.C., c 13, s. 6(1)	
Q			
Quotations	Active, plus 4 years		
R			
Rebate and discount records	4 years	<i>*Limitation Act,</i> S.B.C., c 13, s. 6(1)	
S			
Sales invoices	7 years	<i>Income Tax Act,</i> R.S.C. 1985, c. 1 (5 th Supp.), ss. 230 and 230.1	
Sales reports	4 years	<i>*Limitation Act,</i> S.B.C., c 13, s. 6(1)	
T			
Trade audits	4 years		See also Trade Compliance in Procurement, Logistics, Production, and Quality Assurance Schedule
Transportation & Operating contracts	4 years		
W			
Warranty documents, letters and files	4 years after termination of warranty		

Intellectual Property

<i>DOCUMENT CATEGORY/TYPE</i>	<i>RECOMMENDED RETENTION PERIOD</i>	<i>REGULATORY REFERENCE</i>	<i>REMARKS</i>
C			
Copyrights	Permanent		
I			
Inspection and test reports on proposed or new products	4 years if product not sold; 15 years if produced		
Invention and trade secret documents and records	Permanent		
Invention Assignment Agreement	Permanent		
J			
Joint development agreements	15 years after termination of agreement		
L			
Licensing and royalty agreements	10 years after termination of agreement		
M			
Minutes of technical meetings where proprietary information is exchanged internally or externally	20 years		
O			
Outside submission of new product ideas	20 years		
P			
Patents	Permanent		
T			
Trademarks/registrations	Permanent		

LEGISLATION CITED

Federal legislation

Canada Pension Plan, R.S.C. 1985, c. C-8

<http://canlii.ca/t/7vfd>

Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.)

<http://canlii.ca/t/7vb7>

Transportation of Dangerous Goods Act, S.C. 1992, c. 34

<http://canlii.ca/t/7vr6>

Employment Insurance Act, S.C. 1996, c. 23

<https://canlii.ca/t/7vtf>

Exporters' and Producers' Records Regulation, SOR 97-71

<http://canlii.ca/t/80pj>

Imported Goods Records Regulations, SOR/86-1011

<http://canlii.ca/t/7znc>

Provincial legislation

Act Respecting the Protection of Personal Information in the Private Sector, CQLR c P-39.1 (Quebec)

<https://canlii.ca/t/xpm>

Business Corporations Act, S.B.C. 2002, c. 57 (British Columbia)

<http://canlii.ca/t/84ld>

Civil Code of Quebec, CQLR c CCQ 1991 (Quebec)

<https://canlii.ca/t/z35>

Employment Standards Act, R.S.B.C. 1996, c. 113 (British Columbia)

<https://canlii.ca/t/8405>

Employment Standards Act, 2000, S.O. 2000, c. 41, s. 15 (Ontario)

<http://canlii.ca/t/30f>

Employment Standards Act, RNB 1982 c. E-7.2, s. 60(1) (New Brunswick)

Freedom of Information and Protection of Privacy Act, RSBC 1996 c. 165 (British Columbia)

Labour Standards Code, 1991, c. 246, s. 15(1) (Nova Scotia)

Limitations Act, R.S.A. 2000, c. L-12 (Alberta)
<http://canlii.ca/t/825v>

Limitation Act, S.B.C. 2012, c. 13 (British Columbia)
<http://canlii.ca/t/8qx3>

Limitations Act, 2002, S.O. 2002, c. 24 (Ontario)
<http://canlii.ca/t/31q>

Occupational Health and Safety Regulation, B.C. Reg. 296/97 (British Columbia)
<http://canlii.ca/t/85bf>

Technical Standards and Safety Act, 2000, S.O. 2000, c. 16 (Ontario)
<https://canlii.ca/t/2zw>