

**American Legion Auxiliary National Headquarters
Record Retention Schedule**

Subject Document **Retention Period**

Corporate Records

Articles of Incorporation to apply for corporate status	Permanent
Letter of Determinations granting tax-exempt and charitable status	Permanent
Bylaws	Permanent
Board Policies	Permanent
Board Resolutions	Permanent
Board meeting minutes	Permanent
National Finance Committee Minutes	Permanent
National Risk & Compliance Committee Minutes	Permanent
Sales tax exemption documents	Permanent
Tax identification number designation	Permanent
Annual corporate filings	Permanent
Board Written Communications	Permanent
Board Meeting Notices	Permanent
Conflict of Interest Forms	Tenure + 5 years
Confidentiality Forms	Tenure + 5 years
Trademark registrations and copyrights	Permanent

Financial Records

Fiscal policies and procedures	Permanent as updated
Annual audited financial statements	Permanent
Audit workpapers – internal	7 years
Year End Internal financials – annual	Permanent
Annual budgets	5 Years
General Ledger	Permanent
Chart of Accounts	Permanent
Sub Ledgers	Permanent
Journal Entries/Trace postings	7 years
Check registers/books	7 years
Bank statements and reconciliations	7 years
Credit card statements and receipts	7 years
Business expenses documents (receipts)	7 years
Petty cash receipts/documents	7 years
Invoices – Accounts Payable and Accounts Receivable	7 years
Business income documents (receipts)	7 years
Bank deposit slips	7 years
Investment records – Year End Statement	7 years
Personal property/asset inventories/records	7 years
Capital expenditure vouchers	7 years
Depreciation Schedules (Real property /asset records)	Permanent
Check logs	7 years

Tax Records

Annual tax returns	Permanent
Annual tax return supporting documents	7 years
Form 5500 (for deferred compensation plans)	Permanent
Payroll registers	7 years
Payroll reports	7 years
Form 1099 (filings of fees paid to professionals)	7 years

Payroll tax withholdings	7 years
Earnings records	7 years
Payroll tax returns	7 years
W-2 statements	7 years
Federal, State, and Local withholding certificates	7 years

Personnel Records

Retirement and pension records	Permanent
Employment applications and resumes – hired employees	7 years after termination
Employment applications and resumes – non-hired	3 year
Personnel Files (promotions, wage rate/change, demotions, letter of reprimand, termination and job descriptions)	7 years after termination
Worker's Compensation records	3 years after policy expiration
Salary ranges per job description/benchmark study	5 years
I-9 Forms	1 year after termination
Attendance records/FMLA leave documents, and timesheets	3 years after termination
Reasonable accommodation requests (ADA)	3 years after termination

Insurance Records (7 Years Paper; 10 Years Electronic)

Directors & Officers insurance policy (7 Years Paper; 10 Years Electronic)	7 – 10 Years
Worker's Compensation insurance policy	7 – 10 Years
Non Directors & Officers and Non Worker's Comp. insurance policies	3 years after termination
Bonds and Surety	Life of bond plus 6 years
Bond claims from Units	10 years
Safety reports	Permanent

Contracts

Employee contracts	Permanent
Legal correspondence	Permanent
Leases	Permanent
Mortgages	Permanent
Deeds, titles, and easements	Permanent
Surveys	Permanent
Inspection records	Permanent
Financing/Loan/Line of Credit	6 years after termination
Vendor contracts	7 years
Warranties	7 years
Request for Proposals	3 years after acceptance

Management Plans & Procedures

Strategic Plan	7 years
Staffing, programs, marketing, finance, fund raising and evaluation plans	7 years
Vendor contacts	7 years
Disaster Recovery Plan	7 years
Press releases	Permanent