

## DOCUMENT RETENTION POLICY

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New York Office  
475 Riverside Drive, Suite 1901  
New York, NY 10115  
Tel 212 645 4048  
Fax 212 645 7466  
Email [action@ncjw.org](mailto:action@ncjw.org)

Washington Office  
1707 L Street, NW Suite 950  
Washington, DC 20036-4206  
Tel 202 296 2588  
Fax 202 331 7792  
Email [action@ncjwdc.org](mailto:action@ncjwdc.org)

Israel Office  
NCJW Research Institute for  
Innovation in Education, Room 267  
Hebrew University, Mt. Scopus  
Jerusalem, Israel 91905  
Tel 972 2 5882 208  
Fax 972 2 5813 264  
Email [ncjwisrael@gmail.com](mailto:ncjwisrael@gmail.com)

Web [www.ncjw.org](http://www.ncjw.org)

### I. Purpose

To ensure the most efficient and effective operation of The National Council of Jewish Women (“NCJW”), we are implementing this Document Retention Policy (“DRP”). The records of NCJW are important to the proper functioning of the organization. Our records include virtually all of the records you produce as an NCJW employee. Such records can be in electronic or paper form. Thus, items that you may not consider important, such as interoffice emails, desktop calendars and printed memoranda are records that are considered important under this policy. If you are ever uncertain as to any procedures set forth in this policy (e.g., what records to retain or destroy, when to do so, or how) it is your responsibility to seek answers from NCJW’s Office Manager (“DRP Manager”).

The goals of this DRP are to:

1. Retain important documents for reference and future use;
2. Delete documents that are no longer necessary for the proper functioning of NCJW;
3. Organize important documents for efficient retrieval; and
4. Ensure that you, as an NCJW employee, know what documents should be retained, the length of their retention, means of storage, and when and how they should be destroyed.

Federal and state laws require NCJW to maintain certain types of records for particular periods. Failure to maintain such records could subject you and NCJW to penalties and charges of obstructing justice or spoiling legal evidence, and/or seriously harming NCJW’s position in litigation. Thus, it is imperative that you fully understand and comply with this, and any future records retention or destruction policies and schedules, *UNLESS* you have been notified by NCJW, or if you believe that (1) such records are or could be relevant to any future litigation, (2) there is a dispute that could lead to litigation, or (3) NCJW is a party to a lawsuit, in which case you *MUST PRESERVE* such records until NCJW’s legal counsel determines that the records are no longer needed. “Records” discussed herein refers to all business records of NCJW (and is used interchangeably with “documents”), including written, printed, and recorded materials, as well as electronic records (i.e., emails and documents saved electronically). All business records shall be retained for a period no longer than necessary for the proper conduct and functioning of NCJW.

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## II. Management

To ensure compliance with this DRP, NCJW’s DRP Manager is responsible for the following oversight functions:

- Implementing the DRP;
- Ensuring that employees are properly educated, understand, and follow the DRP’s purpose;
- Providing oversight on actual retention and destruction of documents;
- Ensuring proper storage of documents;
- Periodically following-up with counsel to ensure proper retention periods are in place;
- Ensuring the proper storage of documents;
- Suspending the destruction of documents upon foreseeable litigation; and
- Keeping corporate officers, directors, and employees apprised of changes in relation to the DRP.

NCJW’s DRP Manager shall annually review the DRP, modify it accordingly, and inform and educate all NCJW employees on any such changes. All questions relating to document retention and/or destruction should be directly addressed to NCJW’s DRP Manager.

## III. Types of Records

Attached at the end of this DRP, is a list of several categories of records, as well as specific records that contain specific retention periods. This is referred to as a Document Retention Schedule (“DRS”). Types of records are described here.

### Temporary Records

Temporary records include all business documents that have not been completed. Such include, but are not limited to written memoranda and dictation to be typed in the future, reminders, to-do lists, reports, case studies, and calculation drafts, interoffice correspondence regarding a client or business transaction, and running logs. Temporary records can be destroyed or permanently deleted if in electronic form (see protocol below for proper destruction of data in electronic form) when a project/case/file closes.

### Final Records

Final records include all business documents that are not superseded by modification or addition. Such include, but are not limited to: documents given (or sent via electronic form) to any third party not employed by NCJW, or government agency; final memoranda and reports; correspondence; handwritten telephone memoranda not further transcribed; minutes; design/plan specifications; journal entries; cost estimates; etc. All accounting records shall be deemed final.

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Permanent Records

Permanent records include all business documents that define NCJW’s scope of work, expressions of professional opinions, research and reference materials. Such include, but are not limited to contracts, proposals, materials referencing expert opinions, annual financial statements, federal tax returns, payroll registers, copyright registrations, patents, etc. Except as provided for in the Document Retention Schedule, all permanent documents are to be retained permanently.

Accounting and Corporate Tax Records

Accounting and corporate tax records include, but are not limited to: financial statements; ledgers; audit records; invoices and expense records; federal, state, and property tax returns; payroll; accounting procedures; gross receipts; customer records; purchases; etc.

Workplace Records

Workplace records include, but are not limited to Articles of Incorporation, bylaws, meeting minutes, deeds and titles, leases, policy statements, contracts and agreements, patents and trademark records, etc. Unless otherwise specified in the DRS, such records should be retained in perpetuity.

Employment, Employee, and Payroll Records

Employment records include, but are not limited to job announcements and advertisements; employment applications, background investigations, resumes, and letters of recommendation of persons not hired; etc. Employee records include, but are not limited to employment applications, background investigations, resumes, and letters of recommendation of current and past employees, records relating to current and past employee’s performance reviews and complaints, etc. Payroll records include, but are not limited to wage rate tables; salary history; current rate of pay; payroll deductions; time cards; W-2 and W-4 forms; bonuses; etc.

Bank Records

Bank records include, but are not limited to bank deposits; check copies; stop payment orders; bank statements; check signature authorizations; bank reconciliations; etc.

Legal Records

Legal records include, but are not limited to all contracts, legal records, statements, and correspondence, trademark and copyright registrations, patents, personal injury records and statements, press releases, public findings, etc.

Historical Records

Historical records are those that are no longer of use to NCJW, but by virtue of their age or research value may be of historical interest or significance to NCJW. Historical records should be retained indefinitely.

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## IV. Storage

### Tangible Records

Tangible records are those which you must physically move to store, such as paper records (including records printed versions of electronically saved documents), photographs, audio recordings, advertisements and promotional items. Active records and records that need to be easily accessible may be stored in NCJW’s office space or equipment. Inactive records can be sent to NCJW’s off-site storage facility.

### Electronic Records

Electronic mail (“E-mail”) should be either printed and stored as tangible evidence, or downloaded to a computer file and kept electronically or on a disk. NCJW has computer software that duplicates files, which are then backed-up on central servers. Files stored locally on your systems “C” drive or a notebook computer from NCJW that you work on out of the office, are not backed up or protected. It is important that all employees take precautionary measures to save work and records on NCJW’s network drives in departmental folders or personal folders. If you save sensitive or important records on computer disks, you should duplicate the information in an alternate format because disks are easily lost or damaged.

## V. Destruction/Deletion

### Tangible Records

Tangible records should be destroyed by shredding or some other means that will render them unreadable. If you have a record that you do not know how to destroy, such as a photograph, compact disk, or tape recording, ask the advice of NCJW’s DRP Manager.

### Electronic Records

NCJW has a backup system that protects for two weeks. E-mail records that you “delete” remain in NCJW’s system for two weeks. Thus, NCJW’s information technology (“IT”) department will be responsible for permanently removing deleted emails from the Network system. Deleting files and emptying the recycling bin is usually sufficient in most circumstances to get rid of a record. However, because electronic records can be stored in many locations, NCJW’s IT department will be responsible for permanently removing deleted files from the Network system. Keep in mind, where duplicate records are involved, both copies must be destroyed/deleted where proper.

## VI. Cessation of Record Destruction/Deletion

For record keeping outside of the period stated on the DRS, NCJW’s DRP Manager may suspend this DRP as needed if documents are considered necessary for a specific time period or to complete a required project.

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<b>NCJW's DOCUMENT RETENTION SCHEDULE</b>		
<b><i>TYPE OF RECORD</i></b>	<b><i>SPECIFIC RECORD</i></b>	<b><i>RETENTION PERIOD</i></b>
<b>Accounting Records</b>		
	Annual financial statements	Permanent
	Monthly financial statements	3 years
	General ledger	20 years
	Journal entries	8 years
	Special reports	8 years
	Cancelled checks	8 years
	A/P paid invoices	8 years
	Business expense records	8 years
	Credit card receipts	3 years
	Cash receipts	3 years
	A/R invoices	8 years
	Accounts payable	7 years
	Accounts receivable	7 years
	Annual audit records	10 years
	Audit reports	7 years
	Chart of accounts	Permanent
	Expense records	7 years
	Inventory records	7 years
	Loan documents	7 years after final payment
	Purchase orders	7 years
	Sales records	7 years
	Stop payment orders	3 years
	Bank reconciliations & statements	8 years
<b>Tax Records</b>		
	State & local tax returns	Permanent
	Form 990 & supporting documentation	Permanent
	Form 990-T & supporting documentation	Permanent
	Supporting documentation for taxes	4 years
	1099 forms	8 years

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	Payroll taxes (W2, W3)	Permanent
	Payroll taxes (Form 941, state withholding forms, state unemployment returns)	8 years (or longer if designated by state law)
<b>Payroll Records</b>		
	Salary records	6 years
	Payroll deductions	6 years
	Time sheets or forms	5 years
	W-2 forms	8 years
	W-4 forms	8 years
	Garnishments	4 years following unemployment
	Payroll registers	Permanent
	State employment forms	4 years
	State unemployment tax records	Permanent
	Cancelled payroll checks	8 years
	Earnings records	8 years
	Changes or adjustments to salary	8 years
<b>Insurance Records</b>		
	Policies (including expired)	Permanent
	Claims for loss/damage, accident reports, appraisals	5 years
<b>Workplace Records</b>		
	Incorporation & reorganization records (Articles of Incorporation, Bylaws, etc.)	Permanent
	Meeting minutes	Permanent
	Policy statements	10 years
	Employee directories	5 years
<b>Legal Records</b>		
	General Contracts	3 years after termination
	Real estate contracts & records	20 years - Permanent
	Personal injury records	8 years

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	Copyright registration	Permanent
	Litigation claims	5 years following close of case
	Leases	6 years after termination
<b>Personnel Records</b>		
	Employment applications (persons not hired)	1 year
	Employment applications (persons hired)	Permanent
	Employee resumes & employment history	Permanent
	Evaluations	5 years following employment
	Promotions, raises, reclassifications & job descriptions	5 years following employment
	Disciplinary warnings, demotion, lay-off & discharge	5 years following employment
	Employment & termination agreements	Permanent
	Beneficiary information	6 years
	Medical and safety records	6 years
	Accident reports	6 years
	Sick leave benefits	While employed
	Retirement plans (after expiration)	6 years
	Incentive plans (after expiration)	6 years
	Pension plans (after expiration)	6 years
<b>Final Records</b>		
	Business documents	10 years after close of file
	Correspondence	10 years after close of file
<b>Permanent Records</b>		
	Expert opinions	Permanently
	Contracts	Permanently
	Research and reference materials	Permanently