

**DOCUMENT RETENTION POLICY AND SCHEDULE  
OF  
BUTLER UNIVERSITY**

The Board of Trustees of Butler University (the "University") hereby adopts this Document Retention Policy and Schedule in order to identify the responsibility of officers, trustees, staff, volunteers, and outsiders to maintain and store the University's documents and records pursuant to the schedule provided herein and, except where such documents may be relevant with respect to pending or threatened litigation involving the University, to destroy such documents and records thereafter. The Assistant Treasurer of the University and his or her designees are hereby directed to develop and implement procedures, which are reasonable in relation to the size and activities of the University, for archiving documents and files, ensuring that documents and files are backed-up, and ensuring that documents and files are maintained and destroyed in a manner that preserves confidential information contained therein. Such procedures shall include regular check-ups for reliability.

It shall be a violation of this Policy to intentionally or knowingly destroy University documents or files in a manner other than in accordance with this Policy. Violations of this Policy shall be reported and addressed in accordance with the University's whistleblower policy. Furthermore, the Sarbanes-Oxley Act imposes criminal liability for destruction of records with the intent to obstruct a federal investigation.

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	DOCUMENT	SPECIFIC U.S. LEGAL REQUIREMENT	RETENTION PERIOD
<b>I.</b>	<b><u>Correspondence</u></b>	None.	No more than 1 year.
1.	Correspondence which requires no follow-up, such as notes of appreciation or congratulation, letters of transmittal, plans for meetings and form letters; and correspondence which requires follow-up; is part of an uncompleted cycle of correspondence, business or policy; or otherwise requires further action or reference.	None.	No more than 1 year.
2.	Correspondence clarifying or otherwise relating materially to a document listed elsewhere in this schedule and correspondence that in substance constitutes a document listed elsewhere in this schedule (for example, a letter agreement, a complaint to a vendor or a part of a litigation file) (the “principal document”). (E-mail that would otherwise be retained under <u>this section</u> must be made into a paper copy.)	None.	Same retention period as for principal document.
3.	Correspondence relating to or evidencing a donor's intent in regards to an endowed gift to the University.	None.	Retain for life of gift. If gift is permanent, all supporting documentation should be kept permanently.

## II. General Corporate and Finance Records

1.	Articles of Incorporation and amendments.	Many of the documents listed in this Section II. are required under state laws to be available for possible inspection by members.	Permanent.
2.	Bylaws and amendments.	<u>See</u> Section II.1. above.	Permanent.
3.	Minutes and other formal actions of members, boards of trustees and committees exercising board authority.	<u>See</u> Section II.1. above.	Permanent.
4.	Back-up documentation presented at meetings of the members, board of trustees and committees exercising board authority (excluding opinions of counsel or consultants with respect to compensation and matters that could result in imposition of an excise tax – <u>See</u> Section VI.B.1.).	These documents may be helpful in the event of a breach of fiduciary duty or fraud action. Statutes of limitation under federal and state law relating to these actions may be relevant to the retention period of those documents.	6 years.
5.	List of names and business addresses of trustees and officers.	None.	Until no longer current.
6.	Certificates of qualifications to do business.	None.	Termination of certificate plus 2 years.
7.	Budgets.	None.	2 years after the covered period.

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|----|---|---|------------|
| 8. | Application for tax-exempt status, including attachments and additional correspondence to Internal Revenue Service. | Federal law requires that the exemption application and related materials be available for public inspection. | Permanent. |
| 9. | Determination Letters.  | <u>See</u> Section II.1. above.   | Permanent. |

**III. Legal Files and Papers**

- |    |   |  |   |
|----|---|--|---|
| 1. | Releases, Consent Decrees, Judgments, Settlement Agreements, and Gift Instruments.  | Nearly every state has statutes of limitations which may be relevant to the retention period for documents included in this Section III. The time periods set forth in those statutes may vary. The applicable state statute is not likely to exceed 10 years. | Covered period plus 10 years. In the case of gift instruments, retain for life of gift and if gift is permanent, all supporting documentation should be kept permanently. |
| 2. | Legal memoranda and opinions of counsel (except for intellectual property matters addressed in Section VII).  | None.  | 10 years after completion or resolution of the matter.  |
| 3. | Documents relevant to litigation, administrative proceedings or governmental investigations, including pleadings, documentary evidence, correspondence addressing relevant legal and factual issues, attorneys' work product and experts' reports (i.e., litigation files). | None.  | Later of contract termination plus 10 years of final disposition plus 2 years.  |

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|----|--|-------|-------------------------------|
| 4. | Judicial and administrative compliance reports.  | None. | Covered period plus 10 years. |
| 5. | General counsel letters authorizing exceptions to records retention policy, and permits. | None. | Covered period plus 10 years. |

**IV. Interests in Real or Personal Property, Liabilities and Debt Obligations**

- |    |  |   |                                  |
|----|--|---|----------------------------------|
| 1. | Documents evidencing title or effecting transfers of title in real or personal property, such as deeds, bills of sale, grants of easement, assignments, licenses and powers of attorney. | Nearly every state has statutes of limitations relating to actions based on contract, recovery of real estate and injury to property which may be relevant to the retention period for the documents included in this Section IV. The time periods set forth in those statutes may vary. The applicable state statute is not likely to exceed 10 years. | Term of interest plus 10 years.  |
| 2. | Real or personal property leases and amendments.   | <u>See</u> Section IV.1. above.   | Lease termination plus 10 years. |
| 3. | Documents evidencing interests in real or personal property granted or received to secure debts, such as mortgages and security agreements and amendments.                               | <u>See</u> Section IV.1. above.   | Loan termination plus 10 years.  |

4. Loan agreements and amendments.	Nearly every state has statutes of limitations relating to actions based on contract or obligations for the payment of money which may be relevant to the retention period for certain documents included in this Section IV. The time periods set forth in those statutes may vary. The applicable state statute is not likely to exceed 6 years.	Loan termination plus 10 years.
5. Debt instruments, including promissory notes.	<u>See</u> Section IV.3. above.	Cancellation plus 10 years.
6. Copies of filings with governmental agencies to create a public record of interests in real or personal property, such as UCC financing statements, continuation statements and memoranda of lease.	<u>See</u> Section IV.1. above.	Termination of interest plus 10 years.
7. Appraisals, insurance policies, real estate surveys, and responsible property transfer law disclosure documents.	<u>See</u> Section IV.1. above.	Termination of interest plus 10 years.

8. Phase I environmental audits.

Nearly every state and the federal government have statutes of limitations relating to actions based on environmental liability. The time periods set forth in those statutes may vary widely based on the type of violation.

3 years.

9. Appropriation requests.

None.

Final disbursement plus 2 years.

**V. Financial and Accounting Records**

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|--|--|--|
| 1. Ledgers (including general ledger, accounts payable ledger and accounts receivable ledger), fixed asset records (basis and depreciation schedules), Cash books, Charts of accounts, year-end files, including auditor's reports, annual financial statements and management letters, and financial works. | Several provisions of federal and state law are relevant to the period that books of account and related documents should be retained. Certain books and records in this Section V. may be required under state law to be available for inspection by members. In addition, these documents may be helpful in the event of a breach of fiduciary duty or fraud action. Various statutes of limitation relating to those actions may be relevant to the retention period of those documents in this Section V. The applicable period under state law is not likely to exceed 6 years. | 10 years.  |
| 2. Interim financial statements.   | <u>See</u> Section V.1. above.   | 10 years from end of relevant fiscal year.   |
| 3. Bank statements and cancelled checks.   | <u>See</u> Section V.1. above.   | 10 years.  |
| 4. Internal reports, including expense reports and petty cash reports.   | <u>See</u> Section V.1. above  | 7 years after the later of the applicable tax return filing date or tax return due date. |

**VI. Tax Records**

**A. Final Federal and State informational, unrelated business income, excise, employment and other tax returns.**

Several provisions of federal and state law are relevant to the period that the tax returns and supporting documentation listed in this Section VI should be retained. As a general rule, under both federal and state law, taxes may be assessed within 3 years after the filing of a return if a taxpayer fails to report a taxable item. Taxes may be assessed within 6 years if the amount not reported exceeds certain thresholds. Taxes may be assessed at any time if a taxpayer fails to file a return or files a false or fraudulent return with an intent to evade taxes.

- 1. Copies of final returns
  - Federal Income
  - State Income
  - Other

10 years  
10 years  
6 years

**B. Supporting Information/Documentation (Electronic and hard copy)**

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|--|---|--|
| 1. Records and documentation supporting determination of unrelated business income, excise, employment and other taxes and information contained on informational return, including opinions of counsel and consultant's reports with respect to compensation and other matters that could result in excise taxes: | Under federal and state law, taxpayers are required to keep such books of account and records as are sufficient to establish the matters required to be shown on any tax return. Such books of accounts and records may also be listed under Section V or in other sections of this schedule. |  |
| (a) Federal and state income,  |   | 10 years.  |
| (b) Other.   |   | 6 years.   |
| 2. Records supporting the basis of an asset for depreciation purposes  | <u>See</u> Section VI.B.1. above.   | Holding period of the asset, plus 10 years after the later of the return filing date or the return due date. |

## VII. Intellectual Property Records

### A. Trademark Files

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|---|--|---|
| 1. Documents showing date of first use of trademark in commerce and/or interstate commerce. | It is important to retain documents demonstrating 5 years of continuous and exclusive use in commerce of a trademark that is registered under federal law. | The earlier of the date upon which the mark ceases to be used or the registration is cancelled. |
| 2. Applications for registrations of trademarks (state, federal and foreign).               | <u>See</u> Section VII.A.1. above.   | The earlier of the date upon which the mark ceases to be used or the registration is cancelled. |
| 3. Original trademark registration certificate.   | <u>See</u> Section VII.A.1. above.   | Permanent.  |
| 4. Correspondence with trademark counsel, and federal, state or foreign trademark offices.  | <u>See</u> Section VII.A.1. above.   | The earlier of the date upon which the mark ceases to be used or the registration is cancelled. |

**B. Copyright Files**

1. Copyright registration certificates.

It is important to retain documents relevant to the timing and validity of copyright registrations for the duration of the copyright. A “work made for hire” copyright in the U.S. lasts 75 years from the date of first publication. The federal statute of limitations for infringement of a copyright is 5 years.

Permanent.

2. All files relating to the registration of company copyrights, including a copy of each version of the work (with date of creation), application for registration, and documents showing date of first publication.

See Section VII.B.1. above.

5 years after expiration of copyright.

**C. Licenses and Related Agreements**

1. Trademark licenses and amendments.

Nearly every state has a statute of limitations relating to actions based on contract which may be relevant to the retention period for the licenses included in this Section VII.C. The time periods set forth in those statutes may vary. The applicable state statute is not likely to exceed 10 years.

License termination plus 10 years.

2.	Trademark assignments.	None.	Until mark ceases to be used plus 3 years.
3.	Copyright licenses, including software licenses.	<u>See</u> Section VII.C.1. above.	License termination plus 10 years.
4.	Copyright assignment.	None.	Expiration of copyright plus 5 years.
5.	Technical assistance agreements.	<u>See</u> Section VII.C.1. above.	Agreement termination plus 10 years.
6.	Royalty records.	<u>See</u> Section VII.C.1. above.	License termination plus 10 years.

**D. Patent Files**

1.	Correspondence with patent counsel.	The documents listed in this Section VII.D. should be retained at least for the term of the patent (20 years from the patent application filing date in the U.S.) for purposes of defending the patent. Damages for only 6 years of infringement of a U.S. patent can be recovered. Patent and enforcement periods in other countries may vary.	Patent term plus 6 years.
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|----|--|------------------------------------|---|
| 2. | Invention disclosure forms submitted to patent counsel, inventor notebooks and other documents showing earliest dates of invention, conception and reduction to practice; documents related to product development and testing of the invention before filing for a patent application; and documents related to disclosures of the invention to third parties before filing for a patent application. | <u>See</u> Section VII.D.1. above. | Useful life of product plus 6 years or expiration of patent plus 6 years, whichever is later. |
| 3. | Patent applications.   | <u>See</u> Section VII.D.1. above. | Patent term plus 6 years.   |
| 4. | Correspondence with U.S. or foreign patent offices.  | <u>See</u> Section VII.D.1. above. | Patent term plus 6 years.   |
| 5. | Copies of prior art patents and other publications describing related art.   | <u>See</u> Section VII.D.1. above. | Patent term plus 6 years.   |
| 6. | Original patent document.  | <u>See</u> Section VII.D.1. above. | Permanent.  |

**E. Know-How and Trade Secret Documents**

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|----|--|--|--|
| 1. | Documents which disclose to third parties confidential information of the company including secret processes, products in development, manufacturing techniques or equipment, formulas, testing data, customer lists and marketing strategies. | Nearly every state has a statute of limitations relating to misappropriation of a trade secret. The time periods set forth in these statutes may vary. The applicable state statute is not likely to exceed 3 years. | 3 years after the information ceases to be secret or valuable. |
| 2. | Documents recording procedures or efforts taken to keep confidential information secret.   | <u>See</u> Section VII.E.1. above.   | 3 years after the information ceases to be secret or valuable. |

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| 3. | Nondisclosure agreements with employees and third parties and amendments. | <u>See</u> Section VII.E.1. above. In addition, nearly every state has statutes of limitations which may be relevant to the retention period for contracts included in this item. The time periods set forth in those statutes may vary. The applicable state statute is not likely to exceed 10 years. | Term date plus 10 years. |
|----|---|---|--------------------------|

**VIII. Purchasing of Goods and Services**

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|----|--|---|---|
| 1. | Contracts for the purchase of goods or services (from vendors, suppliers and service providers). | Nearly every state has statutes of limitations relating to actions based on contract, sales of goods and products liability. The time periods set forth in those statutes may vary. The applicable state statute is not likely to exceed 10 years if based on contract, 4 years if based on sales of goods and 10 years from delivery if based on products liability. | Contract termination plus 7 years.  |
| 2. | Purchase orders and acceptances and vendors' warranties.   | <u>See</u> Section VIII.1 above.  | Origination (if no formal contract) or contract termination plus 7 years. |

3.	Invoices and receipts.	Certain records listed in this section may be required to be retained for purposes of establishing the matters required to be shown on a tax return.	Later of the tax return filing date or the relevant tax return due date plus 7 years.
4.	Complaints to vendors.	<u>See</u> Section VIII.1 above.	Later of contract termination plus 7 years and final disposition plus 2 years.

**IX. Academic Records (Hard copy or Electronic)**

1.	Student Transcripts & Grade Rosters.	<u>None</u>	Permanent
2.	Grade Book (faculty document supporting Grade Roster)	None	5 Years
3.	Admissions hard copy documents (enrolled students)	None	3 years
4.	Admissions hard copy documents (not enrolled students)	None	2 years
5.	Admissions electronic documents	None	Permanent
6.	Financial hard copy Aid documents (enrolled students)	None	5 years after student departure
7.	Financial hard copy Aid documents (not enrolled students)	None	1 Year
8.	Financial electronic Aid documents	None	Permanent

**X. Miscellaneous (Hard copy or Electronic)**

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|--|-------|--|
| 1. Calendars, Day Planners, Notes, Duplicate copies of documents, including copies of documents originally created or received by other persons or departments, travel record and drafts of finalized documents, and visitors log. | None. | No more than 1 year.                                       |
| 2. Third-party materials (including trade association materials and published books and articles).   | None. | No longer than useful life.                                |
| 3. Policy and procedure manuals.   | None. | 10 years after revision or retirement of policy or manual. |

**XI. Employment Records**

**A. Contracts and Written Policy Statements**

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|---|---|------------------------------|
| 1. Employment agreements, including non-competitor and severance agreements and forum selection agreements. | Nearly every state has statutes of limitations relating to actions based on contract. The time periods set forth in those statutes may vary. The applicable state statute is not likely to exceed 10 years. | Contract term plus 10 years. |
| 2. Confidentiality agreements with employees and amendments.  | <u>See</u> Section XI.A.1 above.  | Employment plus 10 years.    |
| 3. Collective bargaining agreements and other agreements with unions and documentations thereof.            | <u>See</u> Section XI.A.1 above.  | Permanent.                   |
| 4. Grievances filed pursuant to collective bargaining agreements and answers thereto.                       | None.   | Permanent.                   |

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|----|--|----------------------------------|----------------------------------|
| 5. | Employee handbooks and other written employment policies and documentation relating thereto.   | None.                            | 10 years after superseded.       |
| 6. | Acknowledgements of receipt of policy statements, including Technology Use Policy, Workplace Harassment Policy, Code of Ethics Compliance sign off sheet, Safety Handbook Receipt Form, Safety Video Checklist, Safety Orientation Checklist, Familiarization Checklist, Employee Agreement and Acceptance of Forum Selection. | <u>See</u> Section XI.A.1 above. | Employment plus 10 years.        |
| 7. | Affirmative action plans and back-up documentation.  | 1 year from last effective date. | 1 year from last effective date. |
| 8. | Submissions to suggestion program.   | None.                            | 1 year.                          |

**B. Recruitment and Hiring Records**

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|----|---|--|----------|
| 1. | Applications, resumes and responses to advertisements by unsuccessful applicants.                         | 4 years from the date of hiring decision or date of submission, whichever is later. In the event that any document listed in this Section XI.B.1 is included in the basic personnel files referenced in Section XI.D, it should be retained for the time period set forth in Section XI.D. | 5 years. |
| 2. | Employment advertisements, job orders filed with recruitment sources, and other solicitations for hiring. | 4 year from the date of making the record.   | 5 years. |
| 3. | Records regarding post-offer pre-employment medical examinations.   | 4 year from the date of hiring decision or date of submission, whichever is later.   | 5 years. |

4.	Documents completed by applicants.	4 year from the date of hiring decision or making of the record, whichever is later.	
	Authorization to check references.		Employment plus 10 years.
	Authorization for medical examinations.		Employment plus 10 years.
	Voluntary Self-Identification Form.		5 years.
	Fair Credit Reporting Act Disclosure and Authorization Form.		5 years.
5.	Interviewer's forms.	4 year from the date of hiring decision or making of the record, whichever is later.	5 years.
6.	Affirmative action applicant flow logs.	4 years.	5 years.

**C. Testing and Selection Procedures  
(pre-hire and promotional)**

1.	Pre-employment tests and results (other than drug tests).	4 years after test administered. In the event that any document listed in this Section XI.C.1 is included in the basic personnel files referenced in Section XI.D, it should be retained for the time period set forth in Section XI.D.	5 years.
2.	Pre-employment drug tests and random post-employment drug tests and consents thereto.	DOT regulations require results of drug tests to be provided for 2 years after employment.	5 years.
3.	Evidence of validations.	4 years from the date of making the record.	5 years.

4. Adverse impact analysis. 4 years from the date of making the record. 5 years.

**D. Basic Personnel Files**

Employee personnel files (will typically include application/resume, employment record, evaluations, rate of pay history, leave of absence and vacation history, history of layoff and recall, disciplinary history, training and performance evaluations).

For most contents of a personnel file, 4 years from the date of the record or date of the personnel decision (e.g., hiring, promotion), whichever is later. Individual contents may be subject to retention periods specified elsewhere on this list.

Employment plus 10 years.

**E. Records Regarding Promotions, Transfers, Demotions, Training, Leave, Lay Off and Recall**

1. Job opening bid sheets, sign-up sheets and other such documents related to job openings.

All records in this Section XI.E are required to be retained for 4 years from the date of making the record or the date of the personnel decision, whichever is later.

5 years.

In the event that any document listed in this Section XI.E.1. is included in the basic personnel files referenced in Section XI.D, it should be retained for the time period set forth in Section XI.D.

2. Announcements, sign-up sheets, certificates of attendance and other such documents related to training opportunities.

See Section XI.E.1 above.

Employment plus 10 years.

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|----|--|--|----------------------------|
| 3. | Seniority lists used for layoff or recall decisions.   | <u>See</u> Section XI.E.1 above.                                       | 5 years.                   |
| 4. | Written policies regarding promotion, transfer, demotion, training, layoff or recall not included in employee handbook.  | <u>See</u> Section XI.E.1 above.                                       | 10 years after superseded. |
| 5. | Any documentation reflecting the basis for decisions regarding promotions, transfers, demotions, training, lay offs, recalls and similar matters.  | <u>See</u> Section XI.E.1 above.                                       | Employment plus 10 years.  |
| 6. | Records relating to any apprenticeship program.  | 4 years.   | Employment plus 10 years.  |
| 7. | FMLA leave and premium payment elections, including employee identification information, payroll data, dates and hours of FMLA leave taken, copies of FMLA notices, description of employee leave benefits and policies, and premium payments. | 3 years is the general requirement for records pertaining to the FMLA. | 3 years.                   |

**F. Payroll Records**

- |    |   |   |   |
|----|---|---|---|
| 1. | Basic records reflecting name, level of compensation, social security number, address, birth date, sex, job rate of pay, weekly compensation, workweek, records necessary to evaluate basic hourly rate, hours of work for workdays and workweek, direct deposit authorization. Regarding exempt employees, records reflecting total remuneration per pay period. | 3 to 5 years from the end of the covered payroll period, depending on the nature of the record. In the event that any document listed in this Section XI.F.1. is included in the basic personnel files referenced in Section XI.D. it should be retained for the time period set forth in Section XI.D. | 5 years.  |
| 2. | Supplementary payroll records (time cards, wage-rate tables, schedules, production cards, etc.).  | 2 years from the end of the covered payroll period.   | 5 years from the end of the covered payroll period. |

**G. Workers' Compensation Records**

- |  |       |                           |
|--|-------|---------------------------|
| 1. Self-insurance agreement with Industrial Commission   | None. | Permanent.                |
| 2. Individual employee workers' compensation files, including records of all occupational illnesses or injuries resulting in 7 days or more of disability. | None. | Employment plus 30 years. |

**H. Immigration Records**

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|--|--|--|
| 1. I-9 Forms.  | Current employees: full period of employment; terminated employees: 3 years from date of hire, or 1 year from termination date, whichever is longer.                             | Current employees: full period of employment; terminated employees: 3 years from date of hire, or 1 year from termination date, whichever is longer.                                 |
| 2. Copies of verification documentation regarding employment eligibility or identity for I-9 Forms, including documents presented by employee. | None. If retained for any, must retain for all employees.  | Current employees: full period of employment; terminated employees: 3 years from date of hire, or 1 year from termination date, whichever is longer.                                 |
| 3. Labor Condition Applications ("LCA")/Public Inspection Files.   | 1 year beyond last date on which any H-1B worker was employed under the LCA. If no nonimmigrants were employed under the LCA, 1 year from date the LCA expired or was withdrawn. | 1 year beyond last date on which any H-1B worker was employed under the LCA. If no nonimmigrants were employed under the LCA, 1 year from the date the LCA expired or was withdrawn. |
| 4. I-797 Approval Notices for nonimmigrant (i.e., H, J, L, O, E) visa status for sponsored foreign national employees.                         | None, but retention likely required in connection with I-9 verification. See <u>Section XI.D.1.</u> above.   | Current approvals: duration of validity period; prior approvals: duration of employment or until green card approved.  |
| 5. PERM Applications (labor certification) and   | 5 years from the date the  | 5 years from date of filing  |

corresponding supporting documentation.

PERM application was filed with the Department of Labor.

with the Department of Labor.

**XII. Employment Benefits Records**

**A. Applicable to Multiple Plans**

1. Plans and/or trust documents (with all amendments and related resolutions).

Plans and many of the other records listed in this Section XII.A must be retained as long as any possibility exists that they may be relevant to a determination of benefit entitlements. ERISA Section 107 require plan administrators to retain any description, report, or certification of information filed with the IRS or DOR (and supporting documents), or that would have been filed but for an exemption, for at least 6 years after filing (or after it would have been filed but for the exemption). ERISA Section 204 requires retention as long as a possibility exists that documents will be relevant to a determination of benefit entitlement. ERISA Section 413 has a 6-year statute of limitations for fiduciary breaches. Also relevant are

Permanent.

the statutes of limitations under ERISA (incorporated from state laws). These applicable state statutes are not likely to exceed 6 years for breaches of fiduciary duty and 10 years for benefits disputes (incorporated from state law). (Retention responsibility may be delegated to service providers such as T. Rowe Price, AON, Deloitte & Touche, Prudential, and Northern Trust; however, service provider contracts should be reviewed carefully because they often do not allow for return of documents at end of contract and/or do not have an adequate policy of retention.).

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|----|---|-----------------------------------|---|
| 2. | Summary plan descriptions.  | <u>See</u> Section XII.A.1 above. | Permanent.  |
| 3. | Plan/trust records, audit records, actuarial reports and financial statements, minutes of Board meetings related to benefits, investment guidelines and enrollment forms. | <u>See</u> Section XII.A.1 above. | Permanent.  |
| 4. | Beneficiary designations, spousal waivers, participant contribution election forms, distribution election forms, enrollment forms and status change forms.                | <u>See</u> Section XII.A.1 above. | 10 years after all benefit obligations have been satisfied. |
| 5. | Application for Determination Form 5300 series filing   | 6 years after the later of the    | If a favorable determination                                |

	(with all schedules and attachments) and all records on which the application is based.	filing date or due date of the form.	letter is issued, 6 years after the later of the filing date or due date of the form. If no letter is issued, permanently.
6.	Annual Return/Report for Employee Benefit Plans Form 5500 series filing (with related schedules and attachments) and all records on which the form is based and Summary Annual Reports.	6 years after the later of the filing date, due date or payment date.	Permanent.
7.	Contracts with service providers.	<u>See</u> Section XII.A.1 above.	Term plus 10 years.
8.	Claims, denials and benefit demands.	<u>See</u> Section XII.A.1 above.	10 years after the claim has been satisfied.
9.	IRS determination letter.	<u>See</u> Section XII.A.1 above.	Permanent.
10.	Benefit payment records (including Forms 1099 and W-2).	<u>See</u> Section XII.A.1 above.	10 years after the claim to which the benefit payment record applies has been satisfied.
11.	Synopsis of Benefits for Salaried Employees.	<u>See</u> Section XII.A.1 above.	Permanent.
12.	Form 990.	6 years after the later of the filing date.	Permanent.

**B. Retirement Benefit Plans**

1.	Participant contribution election forms, including salary reduction agreement.	<u>See</u> Section XII.A.1 above.	10 years after all benefit obligations have been satisfied.
2.	Investment elections.	<u>See</u> Section XII.A.1 above.	10 years after all benefit obligations regarding the participant or beneficiary have been satisfied.
3.	Participant statements.	<u>See</u> Section XII.A.1 above.	10 years after all benefit

4.	Participant loan documents.	<u>See</u> Section XII.A.1 above.	obligations have been satisfied. 10 years after all benefit obligations have been satisfied.
5.	Qualified Domestic Relations Orders (QDROs).	<u>See</u> Section XII.A.1 above.	10 years after all benefit obligations have been satisfied to participant or any alternate payee.
6.	Distribution election forms, including hardships and substantiation.	<u>See</u> Section XII.A.1 above.	10 years after all benefit obligations have been satisfied.
7.	Pension Benefit Guaranty Corporation (PBGC) premium calculation forms and supporting documents (applicable to defined benefit pension plans only).	6 years after the later of the premium due date or payment date.	6 years after the later of the premium due date or payment date.
8.	Fiduciary liability policy and fidelity bond.	<u>See</u> Section XII.A.1 above.	Permanent.
<b>C.</b>	<b>Welfare Plans and Flexible Benefit Plans</b>	<u>See</u> Section XII.A.1 above.	
1.	Premium payment records, including group plan premiums and COBRA premiums.	<u>See</u> Section XII.A.1 above.	10 years after all benefit obligations have been satisfied.
2.	COBRA forms, including notices, elections and record of premium payment.	<u>See</u> Section XII.A.1 above.	10 years after COBRA coverage or the COBRA election period ends (if COBRA waived or not elected).
3.	Qualified medical child support orders (QMCSOs).	<u>See</u> Section XII.A.1 above.	10 years after all benefit obligations have been satisfied.

4. Insurance policies and contracts.

See Section XII.A.1 above.

10 years after all benefit obligations have been satisfied.

**D. HIPPA**

1. HIPAA privacy documents, including policies, procedures, communications and authorizations regarding the use and disclosure of health information for the purpose of implementing group health plan obligations.

6 years from the date the document was created or was last in effect, whichever is later.

6 years from the date the document was created or was last in effect, whichever is later.

2. HIPAA creditable coverage certification and special enrollment notices.

2 years after plan coverage or COBRA coverage ceases, whichever is later.

2 years after plan coverage or COBRA coverage ceases, whichever is later.

3. HIPAA Compliant Release Form.

6 years from the date the document was created or was last in effect, whichever is later.

6 years from the date the document was created or was last in effect, whichever is later.