



NARAL
Pro-Choice America

NARAL Pro-Choice America Foundation Record Retention and Destruction Policy

NARAL Pro-Choice America and NARAL Pro-Choice America Foundation (hereinafter, collectively "NARAL Pro-Choice America") are required to maintain certain types of corporate records, usually for a specified period of time. This Policy will apply to all NARAL Pro-Choice America departments and staff. All employees will receive and sign this Policy as part of the Employee Handbook.

Records Subject to this Policy

The law designates any and all records that discuss NARAL Pro-Choice America's business as records belonging to NARAL Pro-Choice America regardless of whether they are stored in regular files, your office, the server, or off-site. Records include: (a) writings of any kind including, for example, correspondence, reports, memoranda, notes, drafts, diaries, and calendars; and (b) information kept in all media forms including, for example, paper, tapes, cartridges, digital recorders, disks, hard drives, servers, Personal Digital Assistants, cell phones, and email and other electronic data. All these records are subject to this Record Retention Policy.

Records Related to Ongoing or Contemplated Litigation or Enforcement Action

If NARAL Pro-Choice America is ever a party to matters before the Internal Revenue Service, the Federal Election Commission, or any other government agency, a party in litigation, or the subject of any government investigation, the organization is legally required to retain all records relating to such matters. It is critically important that we preserve all records related to any claim or potential claim brought against NARAL Pro-Choice America. **In the event that you become aware of any claim or threatened claim against NARAL Pro-Choice America, you must immediately notify NARAL Pro-Choice America's General Counsel or your supervisor who will take appropriate action.**

No NARAL Pro-Choice America employee may alter, destroy, mutilate, or conceal a record, document, or other object, or attempt to do so, with the intent to impair the object's integrity or availability for use in an official proceeding including, but not limited to, a federal investigation or bankruptcy proceeding. It is a violation of NARAL Pro-Choice America's employment policy for employees to knowingly destroy records

related to civil or criminal proceedings or litigation against the organization and such conduct will not be condoned or tolerated.

Retention and Destruction Policy

- Files not subject to any specific retention period (such as certain programmatic materials) and considered unnecessary or no longer useful to the organization should be destroyed.
- Employees should regularly review their records (electronic and hard copy files) to determine those that must be preserved and those that must be destroyed (or deleted in the case of email).
- Given that electronic files, including emails, can be retrieved even after they have been deleted from the server, please consider the permanent nature of the communication before creating such files.

Confidential Records

Confidential information should be labeled as such by a legend on written materials. Indiscriminately labeling non-confidential information as confidential is not a good idea because it dilutes the protections put in place for confidential information. If you have a question as to whether a record should be labeled as confidential, please consult the General Counsel. Confidential information should be disclosed only to those employees who need to know it in the course of the performance of their duties. The number of copies made should be kept to a minimum and loose copies should not be left lying around. For example, extra copies should be retrieved after a meeting (rather than left on the table or thrown in the trash without shredding). You should shred confidential information that is no longer needed or when its retention period has expired.

Record Retention Periods

Attached is a list of certain records which should be maintained for the specified time period indicated below. Updates to this list may be circulated periodically. If you are unsure whether a document is covered by this list or if you think it should no longer be maintained, please contact the General Counsel or your supervisor before taking further action.

Records Supporting Tax-Exempt Status

Records pertaining to the organization's "primary purpose" are not specifically addressed on the Attachment but require special consideration. Under the Internal Revenue Code, the primary purpose of a section 501(c)(4) social welfare organization

cannot be electioneering activity (attempts to influence elections) and a section 501(c)(3) organization is prohibited from engaging in partisan political activity. Therefore, we should retain records demonstrating the program purposes for which the (c)(3) and (c)(4) operate, program materials such as training agendas, published documents, advocacy alerts, research and the like. Even a small or inadvertent violation of the prohibition on partisan political activity can result in serious, adverse consequences for the Foundation. Accordingly, we should also retain records regarding the Foundation's charitable activities and demonstrating that the Foundation's programs were not conducted for political campaign purposes. These program records are different from the "corporate" records on the Attachment but are easily identified. These records should be kept for a minimum of seven (7) years after the close of the fiscal year to which they pertain (i.e. when they were created and/or used).

SUGGESTED OR REQUIRED RECORD RETENTION PERIODS FOR DOCUMENT TYPES

<i>Permanently:</i>	
Articles of Incorporation and Amendments	Permanently
Audit reports of accountants	Permanently
Boards of Directors' Confidentiality, Conflict of Interest, and other policies (signed)	Permanently
Boards of Directors and Committee meeting minutes	Permanently
Bylaws of the Corporation (c3 and c4)	Permanently
Charts of Accounts	Permanently
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Financial statements (end-of-year, audited)	Permanently
General ledgers (and end-of-year trial balances)	Permanently
Property appraisals by outside appraisers	Permanently
Property records including costs, depreciation reserves, end-of-year trial balances, depreciation schedules, blueprints, and plans	Permanently
Tax returns and worksheets (federal and state)	Permanently
Trademark and copyright registrations	Permanently
<i>Ten Years</i>	
Grant files for the Foundation 501(c)(3)	10 years from closing date
<i>Seven Years</i>	
Accident reports and claims (settled cases)	7 years
Accounts payable ledgers and schedules	7 years
Accounts receivable ledgers and schedules	7 years
Affiliates – contracts between NARAL National and its affiliates (expired)	7 years
Bank reconciliations	7 years
Bank statements	7 years
Checks, canceled, for important payments (<i>i.e.</i> , taxes, purchases of property, special contracts, etc.) Checks should be filed with the papers pertaining to the underlying transaction and are subject to the applicable retention periods.	7 years
Contracts, notes, and leases (expired)	7 years
Correspondence (legal and important matters only)	7 years unless unusual circumstances

Employment – IRS Form W-4	7 years
Expense analyses and expense distribution schedules	7 years
Garnishments	7 years
Insurance (corporate) policies (expired)	7 years
Invoices from vendors	7 years
Notes receivable ledgers and schedules	7 years
Subsidiary ledgers	7 years
Time sheets	7 years
Vouchers register and schedules	7 years
Withholding tax statements	7 years
<i>Six Years</i>	
Employee benefits – retirement plans (benefit plan descriptions and annual reports)	6 years
Financial statements (monthly, unaudited)	6 years
<i>Five Years</i>	
Accounting system flow charts or procedural manuals	5 years
Boards of Directors’ books and briefing materials prepared for board or committee meetings	5 years
Checks (canceled, routine payments)	5 years
Contribution source documents, such as contributor cards; the final copy of solicitation letters, invitations to events, and telemarketing scripts; donor lists; deposit batches; and computer files (c3 and c4)	5 years
Dues – records of payment of membership dues (c4)	5 years
Insurance (corporate) applications	5 years
Insurance claims filed and disposition, supporting documentation, correspondence with brokers or insurance companies, etc.	5 years
<i>Four Years</i>	
Payroll records and summaries	4 years
<i>Three Years</i>	
Budgets	3 years
COBRA Election/group health insurance	3 years from date of qualifying event
Collective Bargaining Agreements (expired)	3 years from date expired
Contribution source documents, same as above (PAC)	3 years after PAC report filed

Employee performance evaluations (including self-evaluations); promotion records/notices; compensation adjustments; bonus memoranda	3 years from date employment terminates
Employee Policies and Procedures (handbook - expired)	3 years from date expired
Employment applications (hired)	3 years from date employment terminates
Employment contracts	3 years from date contract terminates
Employment – USCIS Form I-9’s	Longer of 3 years from hire date or 1 year from date employment terminates
Employment – offer letters (hired)	3 years from date employment terminates
Employment – termination records/notices	3 years from date employment terminates
FEC filings (Independent Expenditures, PAC, Membership Communications (and supporting documentation: spreadsheets, copies of checks, deposits, follow-up with donors)	3 years from date of filing
Family and Medical Leave Act (FMLA) (exempt or non-exempt) documentation	3 years from date leave taken or requested
Inventories of products, materials, supplies	3 years
Petty cash vouchers	3 years
<i>Two Years</i>	
Correspondence (general)	2 years
<i>One Year</i>	
COBRA notification receipt	1 year from date employment terminates
Employee benefits – insurance plans (master policies, benefit plan descriptions)	Full period plan is effective + 1 year after plan terminates

Employment – hiring documents (ads, job postings, applications, resumes, interview schedules, etc)	1 year from date action taken
Employment – hiring (electronic resume database and interview data)	1 year from date data entered
Employment – USCIS Form I-9's	Longer of 3 years from hire date or 1 year from date employment terminates
Employment – resumes, bios	1 year from date employment terminates
Visitor's register from front desk	1 year from last entry
<i>Active</i>	
Affiliates – contracts between NARAL National and its affiliates (still in effect)	Active
Collective Bargaining Agreements (still in effect)	Active
Contracts, notes, and leases (still in effect)	Active
Employee benefits – medical, life, vision etc., insurance plans (enrollment cards and change forms)(current plans only)	Active + 3 years from date employment terminates
Employee Policies and Procedures (handbook – still in effect)	Active
Employment – policies and procedures acknowledgements	Active
Insurance (corporate) policies (still in effect)	Active