

## **RECORDS RETENTION SCHEDULE**

### **GUIDELINES FOR RETENTION OF CORRESPONDENCE**

**Up to One Year.** Generally, correspondence including memoranda and e-mail should be retained for up to one year:

- Routine letters, notes, and e-mail which require no acknowledgment or follow-up
- Notes of appreciations, congratulations, etc.
- Letters of transmittal and plans for meetings
- Form letters which require no follow-up
- Letters of general inquiry and replies which complete a cycle of correspondence
- Correspondence requesting specific action which has no further value after changes are made or action has been taken
- Correspondence of inconsequential subject matter or to which no further reference is necessary

**One to Five Years.** The following correspondence should be retained from one to five years or as defined within the appropriate department:

- Correspondence explaining but not establishing University or departmental policy
- Correspondence related to establishing credit
- Collection letters after the account is paid
- Quotation letters where no contract results

**Indefinitely.** The following are examples of correspondence to be kept **indefinitely** or for the life of the principal document which it supports. The specific retention period should be defined within the appropriate department.

- Correspondence pertaining to patents, copyrights, bills of sale, permits, etc.
- Correspondence regarding historic, vital, or archival records
- Correspondence denying liability
- Correspondence which constitutes all or part of a contract, or which are important in the clarification of certain points in a contract

<b>RECORD CATEGORY</b>	<b>RETENTION PERIOD</b>	<b>AUTHORITY<sup>1</sup></b>
<b>Administrative and/or Executive Records</b>		
• Accreditation	Permanent	
• Admissions statistics (degree, enrollment, grade, and race/ethnicity)	Permanent	
• Articles of Incorporation	Permanent	
• Audit Reports – Internal and External, Audit work papers and reports	Recommended permanent or as determined by the needs of the University	
• Broadcast License – Station records of experimental broadcast stations – i.e. records explaining nature and periods of the experiment etc.	2 years	47 CFR § 74.181
• By laws	Permanent	
• Licenses	Permanent	
• Minutes – Board of Regents and all subcommittees <ul style="list-style-type: none"> <li>• Minutes should include the names, addresses, &amp; class of membership for each member</li> </ul>	Permanent	Cal. Corp. Code § 1500; § 8320
• Minutes – Student Organizations	Permanent or as determined by the needs of the University	

<sup>1</sup> A blank entry in this column indicates that there are no specific federal or state retention requirements of the type of record specified.

<ul style="list-style-type: none"> <li>Public Relations Materials – i.e. direct mail pieces, brochures, printed literature, films, video tapes and audio tapes, leaflets, handbills, fliers, recruitment manuals, etc.</li> </ul>	1 year	38 USC § 3696
<ul style="list-style-type: none"> <li>Trademark Records</li> </ul>	Permanent	
<b>Building and Facility Records</b>		
<ul style="list-style-type: none"> <li>Construction plans and blueprints, and design and construction contracts</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>Commercial Leases</li> </ul>	Term + 4 years	Cal. Civ. Proc. § 337.2
<ul style="list-style-type: none"> <li>Property Records including costs, property appraisals, inspection reports, depreciation reserves and schedules, deeds, mortgages, and easements</li> </ul>	Recommended permanent or as determined by the needs of the University	
<b>Clinic-related Records, Clinics Managed by Graduate School of Education and Psychology</b>		
<ul style="list-style-type: none"> <li>Clinic Employee Records</li> </ul>	3 years following termination of employment	22 CCR § 75335; 75337
<ul style="list-style-type: none"> <li>Health and Psychiatric Records - Adults</li> </ul>	7 years after discharged	22 CCR § 75343
<ul style="list-style-type: none"> <li>Health and Psychiatric Records- Minors</li> </ul>	1 year after the minor has reached 18 and in no event less than 7 years after discharged	22 CCR § 75343
<ul style="list-style-type: none"> <li>Policies and procedures with respect to protected health information in compliance with HIPAA</li> </ul>	6 years from date of creation or date when last in effect, whichever is later	45 CFR § 164.530(j)
<b>Federal Grant Records</b>		
<ul style="list-style-type: none"> <li>Records which fully disclose the amount and</li> </ul>	3 years after completion of	20 USC § 1232f(a); 34 C.F.R. § 74.53

disposition of those funds, total cost of the activity, share of the cost provided by other sources, records that facilitate a financial or programmatic audit, financial records, supporting documents, statistical records, and all other records pertinent to an award	the activity for which the funds are used or 3 years from the date of submission of the final expenditure report, whichever is later	
<b>Financial Aid Records</b>		
<ul style="list-style-type: none"> <li>• Athletically Related Student Aid Records: <ul style="list-style-type: none"> <li>• Number of students receiving aid</li> <li>• Race &amp; sex of the students organized by sport</li> <li>• Graduation Rate</li> </ul> </li> </ul>	3 years	20 USC § 1092(e), (g)
<ul style="list-style-type: none"> <li>• Federal Pell Grant Documents: <ul style="list-style-type: none"> <li>• Records related to administration of programs</li> </ul> </li> </ul>	3 years after the end of the award year	34 CFR §§ 690.81, 690.82, 668.24, and 668.164
<ul style="list-style-type: none"> <li>• Federal Perkins Loan Documents: <ul style="list-style-type: none"> <li>• Repayment records</li> <li>• Cancellation and deferment requests</li> </ul> </li> </ul>	3 years after loan is repaid or canceled	34 CFR §§ 674.19 and 668.24
<ul style="list-style-type: none"> <li>• Federal Family Education Loan (FFEL) audit report required under 34 CFR § 682.305(c)</li> </ul>	5 years after report is issued	34 CFR § 682.414(a)
<ul style="list-style-type: none"> <li>• Fiscal Operations Report and Application to Participate (FISAP) in Federal Perkins Loan, Federal Supplemental Educational Opportunity Grant Program (FSEOG); and Federal Work-Study (FWS) Programs</li> <li>• Any records necessary to support the data in the FISAP</li> </ul>	3 years after end of award year in which FISAP is submitted	34 CFR §§ 668.24, 674.19, 675.19, and 676.19
<ul style="list-style-type: none"> <li>• FSEOG; Pell Grant; Title IV/Higher Education Act (HEA): Stafford, PLUS; Federal Perkins; FWS; or Federal Pell Grant Program: <ul style="list-style-type: none"> <li>• Records demonstrating institutional</li> </ul> </li> </ul>	3 years after the end of the award year	34 CFR § 668.24(e)

<ul style="list-style-type: none"> <li>• eligibility</li> <li>• University fiscal information related to participation</li> <li>• Documentation showing parent's and student's eligibility</li> <li>• Administration of program</li> </ul>		
<ul style="list-style-type: none"> <li>• Records relating to Federal Guaranteed Student Loan program lenders including Title IV, HEA FFEL program loans <ul style="list-style-type: none"> <li>• Application, deferment eligibility, collection history</li> </ul> </li> </ul>	5 years after the loan is repaid in full	34 CFR § 682.515
<b>Financial Records</b>		
<ul style="list-style-type: none"> <li>• Accounts Payable Contracts</li> </ul>	Recommended permanent or as determined by the needs of the University	
<ul style="list-style-type: none"> <li>• Accounts Payable/Receivable</li> </ul>	4 years	Cal. Civ. Proc. § 337
<ul style="list-style-type: none"> <li>• Bank Reconciliation</li> </ul>	3 years	
<ul style="list-style-type: none"> <li>• Budget Reports</li> </ul>	5 years	
<ul style="list-style-type: none"> <li>• CA sales and use tax liability records – i.e. accounting books, schedules/working papers used in preparation of tax returns, bills, receipts, cash register tapes, etc.</li> </ul>	4 years	18 CCR § 1698(i)
<ul style="list-style-type: none"> <li>• Cash Books</li> </ul>	7 years	
<ul style="list-style-type: none"> <li>• Charts of Accounts</li> </ul>	3 years	26 CFR § 1.6038A-3
<ul style="list-style-type: none"> <li>• Check Requisitions</li> </ul>	7 years	

• Cancelled Checks	7 years	
• Deeds, Mortgages, and Bills of Sale	Recommended permanent (for historical purposes and proof of ownership)	
• Expense Reports/Petty Cash vouchers	3 years	
• Invoices	7 years	
• Notes Receivable Ledgers and Schedules	7 years	
• Purchase Orders	7 years	
• Sales & Purchase Records – i.e. record of total sales & volume purchased or received during such periods (weekly, monthly, quarterly, etc.)	3 years	29 CFR § 516.5(6)(c)
• Receiving sheets	2 years	
• Records of total volume of sales or business	3 years	29 CFR § 516.5(6)(c)
• Vending Machine Records: • Location of the machine • Serial number • Merchandise bought for the machine • Prices charged • Receipts	4 years	Cal. Admin. Code §§ 1574; 1698(d)
<b>Gift and Estate Planning Records</b>		
• Donor Files – Individual	Recommended permanent or as determined by the needs of the University	
• Gift Receipts	6 years	26 USC § 6501
• Property Appraisal by Outside Appraisers	Recommended permanent or as determined by the needs	

	of the University	
<ul style="list-style-type: none"> <li>• Wills and Trusts</li> </ul>	Recommended permanent or as determined by the needs of the University	
<b>Human Resources and Payroll Records</b>		
<ul style="list-style-type: none"> <li>• Advertisements or notices to the public or to employees relating to job openings, promotions, training programs, or opportunities for overtime work</li> </ul>	1 year	29 CFR § 1627.3(b)
<ul style="list-style-type: none"> <li>• Applications and employment inquiries including records relating to failure or refusal to hire any individual</li> </ul>	2 years	Cal. Gov't Code § 12946; 2 CCR § 7287.0(c)
<ul style="list-style-type: none"> <li>• Basic employment and earnings records: <ul style="list-style-type: none"> <li>• Time cards</li> <li>• Job classifications and descriptions</li> <li>• Job evaluations</li> <li>• Wage rate tables, wages paid to men and women and any documents that describe or explain the basis for payment of any wage differential to employees of the opposite sex in the same establishment</li> </ul> </li> </ul>	2 to 3 years	29 CFR § 516.6; 29 CFR § 1620.32; Cal. Labor Code §§ 1174, 1197.5
<ul style="list-style-type: none"> <li>• Contracts</li> </ul>	Term + 7 years	
<ul style="list-style-type: none"> <li>• Employee Benefit Plans: <ul style="list-style-type: none"> <li>• Pension and insurance plans</li> <li>• Seniority and merit system</li> </ul> </li> </ul>	Keep during the period of the plan and 1 year after termination of the plan	29 CFR § 1627.3(b)(2)
<ul style="list-style-type: none"> <li>• Employee Personnel Records Required Under the Family &amp; Medical Leave Act (FMLA) <ul style="list-style-type: none"> <li>• Basic payroll and identifying employee data (name, address, occupation, rate or basis of pay, terms of compensation, daily and weekly hours per pay period, total</li> </ul> </li> </ul>	3 years	29 CFR § 825.500

<ul style="list-style-type: none"> <li>compensation paid, additions and deductions from wages)</li> <li>• Dates FMLA leave is taken</li> <li>• Documents related to employee benefits, copies of FMLA notices given to employees</li> <li>• Records of any disputes with employees regarding FMLA leave</li> </ul>		
<ul style="list-style-type: none"> <li>• Employee Personnel Records Required Under Title VII and the Americans with Disabilities Act (ADA): <ul style="list-style-type: none"> <li>• Requests for reasonable accommodation</li> <li>• Application forms submitted by applicants requesting accommodation</li> <li>• Name, address, date of birth, rate of pay, weekly compensation</li> <li>• Records having to do with hiring, promotion, layoff, termination, rates of pay or other terms of compensation and selection for training</li> </ul> </li> </ul>	2 years from making the personnel action or the record or 2 years after the date of involuntary termination, whichever is later	29 CFR § 1602.49
<ul style="list-style-type: none"> <li>• Employment Development Department Records Requirement: <ul style="list-style-type: none"> <li>• Period of pay, name, social security number, date hired, place of work, remuneration paid to each worker, and disbursement records</li> </ul> </li> </ul>	8 years	22 CCR § 1085-2
<ul style="list-style-type: none"> <li>• Employment Tax-related Records <ul style="list-style-type: none"> <li>• Returns, schedules, statements indicating taxes withheld, refund claims, forms: W-2, W-4, 1099</li> </ul> </li> </ul>	4 years	26 CFR §§ 31.6001-1, 31.6001-2
<ul style="list-style-type: none"> <li>• Faculty Peer Review Materials, Performance Evaluations (excluding student evaluations), Tenure and Promotion Records, Merit</li> </ul>	Keep during employment and then 7 years after termination	



Increases, Teaching Awards		
<ul style="list-style-type: none"> <li>Faculty and Course Evaluations by Students (if not otherwise returned to faculty member)</li> </ul>	7 years	
<ul style="list-style-type: none"> <li>Grievance Proceedings</li> </ul>	7 years	
<ul style="list-style-type: none"> <li>Higher Education Staff Information Report EEO-6 Records and Information</li> </ul>	3 years	29 CFR § 1602.48
<ul style="list-style-type: none"> <li>I-9 Employment Eligibility Verification Forms</li> </ul>	3 years after hiring; 1 year after termination, whichever is later	8 CFR § 274A.2
<ul style="list-style-type: none"> <li>Insurance Claims</li> </ul>	7 years after claim is resolved	
<ul style="list-style-type: none"> <li>Medical records – Employees exposed to toxic substances or harmful physical agents</li> </ul>	Maintain during employment and then for 30 years thereafter, except if the employee worked for less than one year give the employee records upon termination or keep for 30 years	29 CFR § 1910.1020(d)(1)(i)
<ul style="list-style-type: none"> <li>Medical records – Employees not exposed to toxic substances or harmful physical agents</li> </ul>	3 years after termination	
<ul style="list-style-type: none"> <li>Policy Records</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>Payroll &amp; Related Personnel Records: <ul style="list-style-type: none"> <li>All payroll records and identifying employee data, including name, address, date of birth, occupation, rate or basis of pay, terms of compensation, daily and weekly hours per pay period, total compensation paid, addition and deductions from wages</li> </ul> </li> </ul>	3 to 4 years (3 year retention requirement under federal law, but recommended 4 year retention because statute of limitations for wage/hour claims is 4 years)	29 CFR § 516.2; 29 CFR § 516.3; 29 CFR § 1627.3, Cal. Labor Code § 1174

<ul style="list-style-type: none"> <li>Records regarding claims of discrimination or a civil suit, including all personnel records of the individual(s) involved and all employees holding positions similar to that held or sought by the plaintiff</li> </ul>	Retain until final disposition of the matter	29 CFR § 1602.49
<ul style="list-style-type: none"> <li>Retirement records: <ul style="list-style-type: none"> <li>Annual report for benefit plan, welfare, vouchers, worksheets, receipts and applicable resolutions, etc.</li> </ul> </li> </ul>	6 years	29 USC § 1027
<ul style="list-style-type: none"> <li>Worker's Compensation: Open and Closed Files</li> </ul>	Maintain at least until the latest of the following dates – 5 years from the date of injury; 1 year from the date compensation was last provided; until all compensation has been paid; or if an audit has been conducted, until findings of an audit have become final	8 CCR §§ 10101, 10101.1, and 10102
<ul style="list-style-type: none"> <li>Worker's Compensation Claim Logs</li> </ul>	5 years from the end of the year covered	8 CCR § 10103.1
<b>Insurance</b>		
<ul style="list-style-type: none"> <li>Policies – expired</li> </ul>	5 years	
<ul style="list-style-type: none"> <li>Policies - active</li> </ul>	Permanent	
<b>Legal Records</b>		
<ul style="list-style-type: none"> <li>Litigation – Active files</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>Litigation – Inactive files</li> </ul>	Permanent	
<b>Safety/Environmental/Security Records</b>		

• Accident Reports and Claims	7 years	
• Annual Security Reports	3 years from the date the data is first available	20 USC § 1092(f)(l)(F)
• Asbestos records regarding hazardous exposure	30 years	29 CFR §§ 1910.19; 1910.1001(n)(2)(ii)(F)(iii); 1915.1001
• California Occupational Safety and Health Act (Cal/OSHA) Records: <ul style="list-style-type: none"> <li>• Log and summary of occupational injuries and illnesses</li> <li>• Forms, Cal/OSHA Form 300, privacy case list(if one exists), Cal/OSHA form 300A, and Cal/OSHA form 301 incident reports</li> </ul>	5 years after the end of the calendar year that the record covers	8 CCR § 14300.33; 29 CFR § 1904.33
• OSHA Records – General: <ul style="list-style-type: none"> <li>• Records verifying information sent to Secretary such as vouchers, worksheets, receipts, applicable resolutions</li> </ul>	5 years	29 USC §§ 436, 651 <i>et seq.</i>
<b>Student Records<sup>2</sup></b>		
• Acceptance letters, advanced placement records, applications for admission or readmission, entrance examination reports/test scores, transcripts from other colleges or high schools	5 years after graduation	
• Admissions records	Recommended permanent or as determined by the needs of the University	
• Counseling/Medical Records	7 years after last visit	
• Departmental Files	5 years after graduation	

<sup>2</sup> The American Association of Collegiate Registrars and Admissions Officers (AACRAO) provides a guide for retention and disposal of student records. Most of the retention periods cited in this section are based upon the AACRAO guidance.

<ul style="list-style-type: none"> <li>Disciplinary Records (General) and Grievance Proceedings</li> </ul>	7 years after graduation	
<ul style="list-style-type: none"> <li>Disciplinary Records Resulting in Expulsion or Dismissal</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>Exams/Papers (if not otherwise returned to student)</li> </ul>	One semester or trimester after end of semester or trimester in which exam given or paper written for uncontested grade results, or until resolution of contested grade	
<ul style="list-style-type: none"> <li>FERPA Hearing Records, e.g., request for formal hearing, student statements on content of records regarding hearing panel decisions, written decisions of hearing panels</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>Grade records, academic records (narrative evaluations and competency assessments), and change of grade forms</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>Graduation lists</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>Records of Exchange Visitors (those with J-1 visas)</li> </ul>	Retain for period of enrollment and for 3 years thereafter	22 CFR § 62.10(h); 514.10(h)
<ul style="list-style-type: none"> <li>Records of Immigrant Students (those with F-1 &amp; M-1 visas)</li> </ul>	Retain for period of enrollment and for 1 year after notification to INS that the student has left the University	8 CFR § 214.3(g)

<ul style="list-style-type: none"> <li>• Student Requests for non-disclosure of directory information or student written consent for records disclosure</li> </ul>	Until terminated by student or permanent	
<ul style="list-style-type: none"> <li>• Student clinical training files and teacher portfolios</li> </ul>	5 years after graduation	
<ul style="list-style-type: none"> <li>• Student created placement files</li> </ul>	Retain in accordance with GSEP Career Center "Placement File Maintenance"	
<ul style="list-style-type: none"> <li>• Third party requests for disclosure of student personally identifiable information</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>• Thesis and Dissertations (final, accepted copies)</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>• Transcripts</li> </ul>	Permanent	
<ul style="list-style-type: none"> <li>• Vehicle Citations</li> </ul>	2 years	Estimated retention based on the Department of Public Safety's policy of immobilizing cars with 5 or more citations in a 12 month period
<ul style="list-style-type: none"> <li>• Timesheets for Student Employees</li> </ul>	3 years after end of employment	34 CFR § 668.24(e)
<b>Tax Records</b>		
<ul style="list-style-type: none"> <li>• CA Sales and Use Tax Liability Records: <ul style="list-style-type: none"> <li>• Normal book accounts, bills, receipts, invoices, cash register tapes, schedules or working papers used in tax preparation, etc.</li> </ul> </li> </ul>	4 years	18 CCR § 1698
<ul style="list-style-type: none"> <li>• Form 990 Return of Organization Exempt From Income Tax</li> </ul>	3 years from filing date	26 USC § 6104(d)
<ul style="list-style-type: none"> <li>• Notice of disallowance of taxpayers claim by Secretary</li> </ul>	2 years (from the date of mailing by certified or registered mail)*	26 USC § 6532

<ul style="list-style-type: none"> <li>Property tax records</li> </ul>	10 years	Cal. Rev. and Tax Code § 19371
<ul style="list-style-type: none"> <li>Returns – Return &amp; Assessment Dates for Many Different Taxes: <ul style="list-style-type: none"> <li>Gift taxes, estate taxes, excise taxes, income taxes, personal holding company, constructive dividends etc.</li> </ul> </li> </ul>	6 years	26 USC § 6501(e) & (f)
<ul style="list-style-type: none"> <li>Records related to overpayment of any tax for application of a tax refund or credit claim</li> </ul>	3 years from time return was filed or 2 years from the time tax was paid, whichever is later	26 USC § 6511

\*Unless there is written agreement for extension between taxpayer and Secretary.