

Document Destruction

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, members of the board of directors, and outsiders for maintaining and documenting the storage and destruction of The National Center for Transgender Equality's documents and records. NCTE's staff, volunteers, members of the board of directors, committee members and outsiders (independent contractors via agreements with them) are required to honor the following rules:

- a. Paper or electronic documents indicated under the terms for retention in Table I will be reviewed and retained by the appropriate department as overseen by that department's Deputy Director or Director;
- b. No paper or electronic documents will be destroyed or deleted if they might have potential relevance for compliance or if they might be pertinent to any ongoing or anticipated government investigation or proceeding or private litigation (check with legal counsel or the human resources department for any current or foreseen litigation if employees have not been notified);
- c. Other electronic documents—not identified in the Table below—will be deleted from all individual computers in an ongoing basis and from file cabinets, data bases, networks, and back-up storage after three years; and
- d. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act).

TABLE I: Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	7 years
Bank statements	7 years
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts	7 years
Legal Correspondence	10 years
Depreciation schedules	10 years
Employment applications	3 years after hire date
Materials related to federal grants	7 years
Year-end financial statements	10 years
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Invoices (to customers, from vendors)	7 years
Minutes, bylaws, and charter	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	10 years
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

Approved by NCTE Board on June 2, 2020