



DOCUMENT RETENTION AND DISPOSAL POLICY

NEXT for AUTISM recognizes the importance of maintaining good business records. A strong recordkeeping program provides the knowledge, infrastructure and rules to meet legal requirements, to preserve our history, to exercise good stewardship in use of resources, to minimize the cost of retaining records and to provide for the systematic disposition of outdated and useless records. NEXT's records are retained in accordance with applicable laws and regulations as documented in the Record Retention Schedule.

Applicability and Scope - This policy applies to all employees who create or collect records on behalf of NEXT, as well as volunteers, interns and consultants who create collect or handle records on NEXT premises. It is the supervising employee's responsibility to ensure that all NEXT records created or collected by consultants and vendors are maintained according to this policy, either by obtaining copies of all relevant records and maintaining them at NEXT in accordance with this policy, or by requiring consultants and vendors to maintain relevant records at their own places of business in accordance with this policy. Records are defined as documents and files that are created and/or maintained in the course of doing business. Records may be in hard copy or electronic form and may be stored on a variety of media. This includes but is not limited to paper electronic files, e-mail and voicemail records on network servers, desktop and laptop computers, portable storage devices, handheld computers and tablets, smart phones and other devices. Only the final versions of Records should be maintained. Destruction of Records containing any proprietary or sensitive information must be completed in a secure manner, such as using shredding machines and/or outside service providers. Each employee, officer and director shall be obligated to return to the NEXT all records upon the end of his or her service with NEXT. This includes Records that may be maintained outside of NEXT's property, at personal home residences or on home computers and other electronic devices.

Record Retention Schedule – The schedule of minimum retention requirements provides the period of time that a specific type of record must be retained as well as the department that must retain the record. The president is authorized by the board to review and update the schedule as appropriate to ensure it accurately reflects NEXT's recordkeeping requirements and applicable federal and state laws. NEXT may decide on a case-by-case basis to extend retention periods beyond the minimum to meet business needs.

Legal Hold Exception - NEXT may be involved in lawsuits, audits or other investigations from time to time, and the ease of accessibility of documents will be an important consideration. In the event of one of these situations, NEXT's legal counsel, in coordination NEXT leadership, will identify and contact all affected staff to instruct them about the retention of documents. Under such circumstances, staff should follow the instructions given to them by legal counsel and should not follow the Record Retention Schedule, as documents relating to these types of situations may need to be retained for longer periods. The legal counsel will inform employees about document retention/disposal practices related to an



investigation. Under these circumstances, the destruction of potentially relevant documents in contravention of the instructions of the Legal Counsel is expressly prohibited and a serious

breach of policy, which is subject to disciplinary action that can include employment termination.

Education - The Record Retention Policy is to be distributed to all employees and to non-employees who create, collect or handle records on NEXT's premises, and it is provided to consultants and vendors as appropriate. NEXT leadership will conduct periodic training sessions, as necessary, to ensure that all employees are aware of and understand the Record Retention Policy and Record Retention Schedule.

By working for or on behalf of the Organization, you are agreeing to uphold our commitment to do what is right and to follow the Code of Conduct and related policies. Those who fail to uphold this commitment put themselves, their colleagues and the Organization at risk and may ultimately be subject to disciplinary action.

Should you have any questions about this Policy, please contact the Policy Administrator/Amy Wallace.

Retention Schedule

No.	Category of Record	Retention Period
Corporate/Organization Records		
1.	Board records, including agendas, resolutions, and minutes	Permanent
2.	Business licenses and sellers permits (state, county, city)	3 years after expiration
3.	Corporate maps or hierarchy charts	5 years after superseded
4.	Employee directories	5 years after superseded
5.	Incorporation records, including articles of incorporation and bylaws, and charter	Permanent
6.	Policy statements	7 years

Accounting Records		
7.	A/P invoices (paid and unpaid)	7 years
8.	A/R invoices	7 years
9.	Accounts payable	7 years
10.	Accounts receivable	7 years
11.	Annual audit records	7 years
12.	Annual financial statements	Permanent
13.	Audit reports	7 years
14.	Bank reconciliations	7 years
15.	Business expense reports	7 years
16.	Canceled checks	7 years
18.	Cash receipts	7 years
19.	Credit card receipts	7 years
20.	Donation records	7 years
21.	Expense records	7 years
22.	Fundraising records	7 years
23.	General ledger	10 years
25.	Journal entries	10 years
26.	Loan records	7 years after final payment
27.	Monthly financial statements	3 years
28.	Purchase orders	7 years
29.	Sales records	7 years
30.	Special reports	7 years
31.	Stop payment orders	3 years
32.	Treasurer's reports, periodic	3 years
Payroll Records		
33.	Canceled payroll checks	7 years
34.	Changes or adjustments to salary	7 years
36.	Deductions register	7 years
37.	Earnings records	7 years
38.	Garnishments	7 years following termination
39.	Payroll deductions	7 years
40.	Payroll registers	7 years
41.	Salary	7 years
42.	State unemployment forms	7 years
43.	State unemployment tax records	7 years
44.	Time cards or timesheets	7 years
45.	W-2 forms	7 years
46.	W-4 forms	7 years
47.	Wage	7 years

Tax Records		
48.	1099 forms	Permanent
49.	City and state excise tax reports and supporting documentation	10 years
50.	Federal tax returns (not payroll)	Permanent
51.	Payroll taxes (Form 941, state withholding forms, state unemployment returns)	10 years
52.	Payroll taxes (W2, W3 forms)	10 years
53.	State and local tax returns	Permanent
54.	Supporting worksheets and records for tax returns	Permanent
55.	Unclaimed property filings and supporting documentation	10 years
56.	Tax-exemption records, including application for tax exemption and IRS determination letter	Permanent records must be retained at headquarters and made available for public inspection upon request
Insurance Records		
57.	Claim forms, including supporting documentation and evidence	10 years from resolution of claim
58.	Policies	Permanent
Intellectual Property Records		
59.	Copyright registrations, applications, renewals, amendments, and related filings	Permanent
60.	Patents, patent applications, and related filings	Permanent
61.	Trademark registrations, applications, renewals, and related filings	Permanent
Legal Records		
62.	Attorney opinion letters	Retention Period depends on the topic of the opinion letter. Contact Legal Department prior to destroying any Attorney Opinion Letter.
63.	Acquisition Agreements and related documentation	Permanent
64.	Charitable Solicitation Registrations	Permanent
65.	Contracts with Professional Fundraisers	10 years after termination
66.	Contracts	10 years after termination
68.	Leases	7 years after termination
69.	Litigation records (claims, court records, transcripts, discovery materials)	7 years following close of case
70.	Public filings (SEC, etc.)	Permanent
71.	Real estate contracts and records	Permanent
73.	Equity plans and agreements	Permanent
74.	Trade secret documentation	Life of trade secret

Marketing Records		
75.	Advertisements	7 years
76.	Marketing plans	7 years
77.	Press releases	7 years
Personnel Records		
78.	Accident reports (also see OSHA requirements below)	7 years after settlement
79.	Attendance records	3 years following completion of employment
80.	Background investigation results – persons hired	3 years following completion of employment
81.	Background investigation results – persons not hired	1 year
82.	Beneficiary information	3 years following completion of employment
83.	Benefit plan documents	Permanent
84.	Disciplinary warnings, demotions, layoffs, and discharges	5 years following completion of employment
85.	Education assistance	While employed
86.	Employee resumes and employment history	3 years following completion of employment
87.	Employment and termination agreements	Permanent
88.	Employment applications – persons hired	3 years following completion of employment
89.	Employment applications – persons not hired	1 year
90.	Evaluations	3 years following completion of employment
91.	Incentive plans	3 years (after expiration)
92.	Job announcements and advertisements	1 year
93.	Letters of recommendation – persons hired	3 years following completion of employment
94.	Letters of recommendation – persons not hired	1 year
95.	Medical and safety records	6 years
96.	OSHA records	Records of occupational illness & injuries – 5 yrs Records of employee medical and exposure to hazardous substances and information about hazardous substances used – duration of employment plus 30 years
97.	Payroll deductions	7 years
98.	Pension plans	7 years (after expiration)
99.	Promotions and raises	7 years following employment
100.	Promotions, raises, reclassifications, & job descriptions	7 years following completion of employment
101.	Resumes – persons hired	3 years following completion of employment
102.	Resumes – persons not hired	1 year
103.	Retirement plans	6 years (after expiration)
104.	Salary or current rate of pay	7 years
105.	Sick leave and Vacation benefits	7 years
106.	Time sheets	2 years
107.	Wage or salary history	7 years