

# PART VI: RECORD RETENTION

## 1. DOL/IRS Record Retention Requirements

### Department of Labor (DOL)

Every person who is required to file a report under the Labor Management Reporting and Disclosure Act of 1959 (LMRDA) or the Civil Service Reform Act of 1978 (CSRA), either as an individual or as an officer of a union or employer, is responsible for maintaining records which will provide in sufficient detail the information and data necessary to verify the accuracy and completeness of the report. These records must be kept for no less than five (5) years after the date the report is filed. Any record necessary to verify, explain, or clarify the report must be retained, including, but not limited to, vouchers, worksheets, receipts, and applicable resolutions.

Information and guidance on DOL recordkeeping requirements are available at:

<http://www.dol.gov/olms/regs/compliance/lmrdarecordkeeping.htm>

### Internal Revenue Service (IRS)

CWA Locals are required to maintain certain financial records which are used in the daily operation of the Local. In addition, these records are used to meet the federal filing requirements by all CWA Locals at the end of their fiscal year. All CWA Locals are required to file with the Internal Revenue Service on an annual basis.

The IRS has followed the policy that Labor unions are responsible for maintaining records that are material, in filing annual financial reports, for seven (7) years. This means that a Local has the current year and seven subsequent years available.

Information and guidance on IRS recordkeeping requirements are available at:

<https://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Recordkeeping>

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## 2. Local Record Retention

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### LOCAL MODEL RETENTION POLICY

The Communications Workers of America, AFL-CIO Local \_\_\_\_\_ adopts this document retention and destruction policy for the purpose of ensuring legal compliance and safekeeping of documents.

The Local expects all personnel to comply with the obligations set forth in this policy. **Failure to do so can subject the Union to possible civil or criminal liability and can lead to possible disciplinary actions against responsible individuals.** The Local may periodically review these policies and procedures to ensure that the organization remains in compliance with new or revised legal or administrative obligations.

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### GENERAL CONSIDERATIONS

While minimum retention periods are suggested, the retention of the documents identified in the following guide should be determined primarily by the application of general guidelines such as state and federal law, as well as any other pertinent factors.

A Retention Policy applies to physical records as well as electronic documents. Emails should be retained for the same period as the document it pertains to or supports. Where it is necessary to retain an email message, the message should be saved to an appropriate electronic folder or be printed in hard copy and kept in the appropriate file.

Likewise, other electronic documents, such as PDFs, text messages, etc. that fall into any of the document types discussed in the following guide must be retained for the same periods of time as hard copy documents.

Correspondence and internal memos should be retained for the same period of time as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained for 7 years after expiration. It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file. All other correspondence pertaining to routine matters and having no lasting significance should be deleted after 12 months.

Once the time period for retention of a document as provided in the Local's policy has passed, the document should be appropriately destroyed; confidential documents should be shredded rather than placed in the trash or recycling. Be mindful that there may be times when documents should be retained even after they have reached their destroy date. An example is when legal counsel notifies you documents in your possession may be relevant to potential or ongoing litigation, or to an investigation that may lead to litigation. This situation is sometimes referred to as a "litigation hold."

Under no circumstances whatsoever is an employee, officer, or other person to destroy a document in anticipation of litigation or for the purpose of interfering with or hindering an investigation by the Local, by the International, or by an external organization or government agency. If you have reason to believe that a matter you are working on is likely to result in litigation, you should consult with legal counsel immediately for guidance before disposing of any related documents.

## DOCUMENT RETENTION GUIDE

DOCUMENT	RETENTION PERIOD
Accounting Records	7 years
Advertisement for job openings	Date posted + 1-3 years
Annual Financial Reports	Permanently
Applicant Records for non-hires	Notification of non-selection + 2 years
Arbitration Appeal Files	Exhaustion + 2 years
Arbitration Awards (as employer)	Permanently
Arbitration Awards (as bargaining agent)	Permanently
Bank Statements	7 years
Bargaining History (notifications, proposals, etc.) – ongoing bargaining relationship	Indefinitely/duration of bargaining relationship
Bargaining History (notifications, proposals, etc.) – defunct bargaining relationship	End of bargaining relationship + 5 years
Bills of Sale	Permanently
By-Laws	Permanently
Charter for Local	Permanently
Collective Bargaining Agreements, Letters of Agreement, MOU's, MOA's, etc. (as bargaining agent) -- execution copy and copies	Permanently

Collective Bargaining Agreements (as employer)	Permanently
Complaint “Appeal” Files	Exhaustion + 2 years
Contracts (Local Business Operations)	Completion + 7 years
COPE - PAF Program Materials	End of relevant calendar year + 7 years
COPE - PAF Payroll Deduction Cards	Permanently
COPE (Local State PAC) Reports	Filing Date + 3 years
COPE (Local State PAC) IRS Reports	Filing Date + 7 years
Court Orders	Permanently
Local Newsletters	Permanently
Deeds and Titles	Permanently
Dues Receipts	7 years
Dues Objectors Calculation Database	Permanently
Dues Objectors Letters (incoming)	Date of receipt + 10 years
Dues Objectors Letters (outgoing) and check stub	Permanently
EEO -1 & 3 Reports (if applicable)	Filing + 2 years
Election of Officers Records (including unused ballots)	2 years
Employee/Officer Expense Reports	7 years
Employee Handbook and Policies (as employer)	Date superseded + 10 years
Employee Job Descriptions	Date Superseded + 3 years

Employee Payroll Records	7 years
Employee Time sheets (or similar timekeeping records)	3 years
Executive Board Meeting Minutes and Polls	Permanently
Financial Records (unless otherwise specified)	7 years
Grievances and Complaints Against the Local (as employer)	Resolution of a grievance + 7 years
Grievance and Grievance Files (as bargaining agent)	Resolution of grievance + 5 years
Grievance Settlements (as employer)	Permanently
Health Insurance Claims (as employer)	Settlement/resolution + 3 years
Individual Employee Benefit Files (as employer)	Permanently
Individual Personnel Files	Permanently
Insurance Policies	Permanently
LM-1, LM-2/LM-3 Reports (as applicable)	Permanently
LM-1, LM-2/LM-3 Report Back-up Records	Filing date + 5 years
License Agreements	Completion + 7 years
Litigation Files	Resolution + 7 years
Merger and Affiliation Agreements	Permanently
Minute Books	Permanently
Mortgages	Permanently

NLRB Recognitions	Permanently
OSHA Injury/accident reports (as employer)	Date of injury + 5 years
OSHA Logs and Summaries (as employer)	End of creation year + 5 years
OSHA Reports/Records – monitoring exposure to hazardous materials (if required by law)	Exposure + 30 years
OSHA Reports/Records – medical examinations required by law	Termination + 30 years
Payroll Records (if required by law)	7 years
Pension Plan Government Filings	End of Filing year + 6 years
Tax Returns	Permanently
Workers Compensation/Unemployment Claims records	Settlement/resolution + 7 years