



## WYSA Document Retention Schedule

<b>Accounting Records:</b>		
General Ledger		Permanently
Cash receipts and disbursement journals		Permanently
Fixed asset ledgers		Permanently
Accounts receivable ledgers		7 Years
Accounts payable ledgers		7 Years
Payroll records		Permanently
Billing files		7 Years
Expense reports		7 Years
Time sheets		7 Years
Cancelled checks, bank statements, and deposit slips		7 Years
<b>Administrative Records:</b>		
Partnership or corporate records		Permanently
Articles of incorporation, bylaws		Permanently
Partnership agreements		Permanently
Licenses		Permanently
Stock ledger and cancelled stock certificates		Permanently
Leases and contracts		6 years after expiration
Insurance documents		6 years after expiration or settlement
IRS Form 990 tax returns and annual financial statements		Permanently
Interim financial statements		6 Years
<b>Personnel Records: Before employment</b>		
Applications, resumes, job advancements		1 Year
All related documents		1 Year
Unsolicited and solicited applications, resumes, job advertisements (anything related to non-employees)		1 Year
<b>Personnel Records: After employment</b>		
Performance evaluations		7 Years after termination
Salary information		7 Years after termination
Employment contracts		7 Years after termination
INS 1-9 forms		Longer of: 3 years from date of filing or 1 year after termination
Employee benefits information		7 Years