



ANKERBERG THEOLOGICAL RESEARCH INSTITUTE

Document Retention Policy - Employees

Purpose

The purpose of this record retention policy is to outline documents retained by our Human Resources / Executive department. By listing which information to keep and how long documents must be retained, we are ensuring the accuracy and security of important records. Employees must uphold this policy and follow the guidelines detailed below.

Scope

This policy covers any human resource, financial, ministry, and donor documentation created by our Human Resources / Executive department, accountants, independent auditors, or submitted by employees. Employees who access, contribute or manage any documents related to the records mentioned above must follow these guidelines for document retention.

Document	Retention Period
Accounting and Tax Records	
Annual Audit & YE Financials	Permanent
Fixed Asset Records	Permanent
IRS 990 Tax Returns	Permanent
Ministry Records	
Board Meeting and board committee minutes	Permanent
Board Policies and Resolutions	Permanent
Bylaws	Permanent
ECFA Independent Audit	Permanent
Human Resource Records	
Accident reports and workers' compensation	5 years
Resumes, employment applications, COI, Whistleblower	4 years after termination
Policies (interview notes) for employees	
Timesheets, compensation & job history	4 years after termination
I-9 Forms	3 years after hire date or 1 year After employment ends (whichever Is later)
Payroll / Employment Tax Records	
Payroll records	Permanent
Payroll Tax Returns	7 years
W-2 Statements	7 years

General Records

Construction Documents	Permanent
Contracts	7 years after termination
General Correspondence	7 years

Donor Records

Data Base Management	Permanent
Donor Payment Information	1 day
Donor Source Documents	7 years

All Donor, HR, Ministry and Financial records are stored manually in locked storage rooms until dates as specified above for removal. All documents are shredded for permanent elimination.