

General Records Retention Schedule

Using this Records Retention Schedule

Everyday local government offices throughout Missouri produce records that document the rights of citizens, the actions of the government that serves them and the history of the community in which they live. It is the responsibility of local government to effectively maintain and manage these records and to ensure the continued preservation of those records of essential evidence that have enduring and permanent value.

The introduction to this retention schedule provides local government officials with basic information on records and the application of retention schedules.

What is a Record?

A "**record**" is defined as any "document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business" (109.210(5) RSMo). This definition includes those records created, used and maintained in electronic form.

Non-Records

Even though records include a broad spectrum of recorded information, not all recorded information is a record. According to Section 109.210(5) RSMo, the following are not records: "...Library and museum material made or acquired and preserved solely for reference or exhibition purposes, extra copies of documents preserved only for convenience of reference, and stocks of publications and of processed documents are not included within the definition of records..."

Other examples of non-records include the following materials:

- Identical copies of documents maintained in the same file.
- Extra copies of printed or processed materials (official copies of which are retained by the office of record).
- Superseded manuals and other directives (maintained outside the office of record).
- Materials documenting employee fringe activities (blood donors, charitable funds, social and professional meetings, etc.)
- Work papers and drafts of reports or correspondence. Transcribed stenographic materials.
- Blank forms.
- Materials received from other activities that require no action (official copies of which are retained by the office of record).
- Catalogs, trade journals and other publications or papers received from government agencies, commercial firms or private institutions that require no action and are not

part of an action case record.

Non-records do not require retention scheduling or destruction authorization or reporting. To control excessive accumulation, it is necessary to keep only current, useful materials and to destroy non-records immediately after needs have been satisfied. Avoid filing non-record material with records.

The Value of Local Government Records

Some records, because of their enduring administrative, fiscal, legal or historical value, should be permanently retained. These records require that special care and consideration be given to their storage conditions and the feasibility of preservation microfilming. Examples of permanent records include year-end reports; minutes; property records such as deeds; and birth, death and marriage records.

Most records do not have values that warrant their permanent preservation. Those records with short-term value should, upon reaching end of the retention period, be destroyed.

Statutory Authority for Establishing Records Retention Requirements

In 1965, the Missouri General Assembly established a State Records Commission to approve retentions for records produced by state agencies. In 1972, Missouri's Business and Public Records Law (Chapter 109) was expanded to include local government. Thus, the Missouri Local Records Board was established to set retention times for local government records. The 16-member board, chaired by the Secretary of State, consists of local government officials from all classes of counties and cities, elementary and secondary education, higher education and a person active in historical society groups.

Supplemental to the Local Records Board, the Records Management and Archives Service of the Secretary of State's office provides assistance to local governments and implements board policy.

Application of the Records Retention Schedule

This schedule establishes minimum retention periods and authorizes dispositions for many of the administrative, fiscal and legal records common to most local governments. Retention periods are based upon federal and state mandates, record surveys, business needs, and general knowledge as to how long records should be kept. Using the schedule as a guide and without seeking further approval from the Local Records Board, any local government may regularly dispose of any of its records that appear on this schedule. The schedule is subject to the following exceptions and limitations:

- A. Local government offices may retain any of their records beyond the retention periods set by the schedule, as they deem necessary. The schedule establishes only a minimum period of retention. Before retaining a record longer than the minimum time required, however, the office should be certain that it has good reason to do so. Unnecessary retention of records can be expensive in space and filing equipment and may expose the office to costly litigation and discovery requirements.
- B. This schedule does not relieve local governments of retention requirements mandated by other state and federal statutes and regulations. When such an obligation does exist, then the longer retention period takes precedence.

- C. This schedule generally reflects audit requirements in its prescribed retention periods, but audits are not always completed in a timely fashion. Therefore, any record required for an audit must be retained until completion of that audit, regardless of its stated retention period in the general schedule.
- D. This schedule does not authorize destruction of records that could be deemed relevant to current or pending litigation.

Retention and disposition of records that are common to many offices are included in the General Schedule. Records unique to particular offices are addressed in individual office schedules. All schedules are available on the Secretary of State's website at <http://www.sos.mo.gov/archives/localrecs/schedules>.

Destruction of Records

The records classification and retention periods in this manual constitute legal authority for retention and disposal of official records. No records can be destroyed until they meet the minimum retention period listed in this manual. In cases where there is no schedule for a particular record series, the Local Records Board must grant permission for the destruction.

The disposition of records should be recorded in a document such as the minutes of the city council or other legally constituted authority that has permanent record status. The record should include the description and quantity of each record series disposed of, manner of destruction, inclusive dates covered and the date on which destruction was accomplished.

The retention schedule does not prescribe the method of destruction (shredding, burning, landfills, etc.), however, record series with a disposition of *Destroy securely* contain confidential data. These records should be destroyed under the supervision of a competent person(s) designated (or appointed) to ensure that no records fall into unauthorized hands and that the data cannot be reconstructed.

Preservation of Permanent Records

A fundamental, yet often neglected obligation of local government is to care for its permanent records-in this case, some of the records that it generates and receives. The records that have been identified as permanent require special handling and storage if they are to be preserved. The continuous interaction between a record's medium-paper, magnetic tape, film, etc. -and the quality of the environment in which it is kept-temperature, humidity, light, and air-determines the severity and rate of its deterioration.

By microfilming older, deteriorating, but permanently valuable records, local governments can generate durable copies for research and prevent further damage or deterioration of the original. When filmed, processed, and maintained to archival specifications, the master negative will ensure that permanently valuable records are preserved for generations to come.

The Missouri Local Records Grant program can provide financial assistance in the form of grants-in-aid to supplement local funds for preservation initiatives, such as archival supplies, shelving and preservation microfilming.

A Note about Electronic Records

Permanent records that exist solely in electronic form (CDs, magnetic tape, floppy disks, hard

drives, etc.) are in danger of becoming inaccessible. Media decay, hardware and software obsolescence are real threats to the continued preservation and accessibility of essential records. Periodic migration and transfer to a stable preservation media such as microfilm must be implemented if local government is to fulfil its statutory responsibility for maintaining permanent records.

Modifications and Additions

Because records reflect activities that are constantly changing, the retention requirements for them sometimes require revision as well. Consequently, records retention and disposition schedules often need modification or additions in order to be realistic and effective. Furthermore, because local governments are so large, it is impractical to consult with every office regarding specific schedule entries. There may be some retention periods and disposition requirements within this schedule that fail to account for all relevant factors and there may be some important record series not addressed here which need to be added. The Local Records Program welcomes all comments and suggestions concerned with improvement of record retention schedules through modifications and additions.

For further information on any records management or preservation issue, please contact:

Missouri Secretary of State
Local Records Preservation Program
PO Box 1747, Jefferson City, MO 65101-1747
Telephone: (573) 751-9047
Fax: (573) 526-3867

General Records Retention Schedule

Administrative

GS 001 Annual and Special Reports

Also Called:

Function: Reports documenting the program or primary activities and accomplishments of the local government unit for the previous year. Often compiled from monthly, quarterly or other subsidiary activity reports.

Content: May include: statistics, narratives, graphs, diagrams, and similar information.

Minimum Retention: Permanent

Disposition: Archive. Microfilm for preservation

Note: Provides administrative history of the office.

Approval Date: August 15, 2001

GS 023 Capital Improvement Projects Files

Also Called:

Function: Records related to construction of new properties or significant renovations of existing properties.

Content: May include: correspondence, bids, specifications, plans, designs, drawings, reports, notes, change orders, etc.

Minimum Retention: Retain for the life of the structure plus 10 years

Disposition: Destroy

Note:

Approval Date: August 19, 2003

GS 024 Computer Software Licensing Files

Also Called:

Function: Documents proving the licensure and implementation of computer software programs by the agency.

Content: May include: permitted uses, rights and restrictions, warranty information, liability statement, and laws governing the product.

Minimum Retention: Retain for the duration of license plus 5 years

Disposition: Destroy

Note:

Approval Date: August 19, 2003

GS 025 Computer System Documentation

Also Called:

Function: Records related to the development, implementation, modification, and use of computer programs and systems.

Content: May include but is not limited to: system overviews, operation logs, system instruction manuals, system development logs, system specifications and changes, conversion notes, flow charts, data set logs, inventories, and record layouts, hard copies of tables, data dictionaries, programming logs, program specifications and changes, program listings, migration plans, commercial software manuals, related correspondence and documentation.

Minimum Retention: Migration plans: Until superceded; Other records: 1 year after system is superceded

Disposition: Destroy

Note:

Approval Date: August 19, 2003

GS 012 Correspondence - General

Also Called: Letters, Memoranda

Function: Correspondence that pertains to routine matters handled in accordance with existing policies and procedures. Does not contain significant information about office policies or programs.

Content: May include: incoming and outgoing letters, memoranda, notes, acknowledgements, notices, request for information or publications, enclosures, and attachments.

Minimum Retention: 1 Year

Disposition: Destroy

Note: See also Correspondence - Policy

Approval Date: August 15, 2001

GS 013 Correspondence - Policy

Also Called: Letters, Memoranda

Function: Correspondence which state or form the basis of policy, set important precedents or record important events in the operational and organizational history of the governmental body.

Content: May include: incoming and outgoing letters, memoranda, notes, reports studies, and other records.

Minimum Retention: Permanent

Disposition: Archive. Microfilm for preservation

Note: See also Correspondence - General

Approval Date: August 15, 2001

GS 014 Mailing Lists

Also Called:

Function: Lists compiled to facilitate billing, official notification, etc.

Content: May include: name of individual, group or business, address, name and title of contact person, telephone number, comments and similar data.

Minimum Retention: Destroy when superceded or obsolete

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 021 Meeting Records (for Boards, Commissions, Committees, or Other Public Bodies)

Also Called:

Function: Documents the proceedings of public bodies described in RSMo 610.010 (4).

Content: May include: minutes, agendas, exhibits, resolutions, indexes, staff reports, correspondence, rated documentation, audio or visual recordings.

Minimum Retention: Permanent - Minutes, agendas, exhibits, resolutions, and indexes (not retained permanently elsewhere); Other records - 1 year

Disposition: Permanent records - Archive. Microfilm for preservation. Other records - Destroy.

Note:

Approval Date: August 19, 2003

GS 037 News Releases

Also Called:

Function: Prepared statements, announcements, news conference transcripts, and similar records issued to the news media by the local government entity.

Content: May include news releases announcing routine events or actions carried out within the scope of existing policies.

Minimum Retention: Retain policy and historic news releases permanently. Retain routine news releases 2 years.

Disposition: Permanent records: Archive. Other records: Destroy.

Note: Some releases may merit inclusion in applicable related record series (e.g., Incident Case Files, Fire Investigation Records, etc.)

Approval Date: August 19, 2003

GS 022 Public Notice Records

Also Called: Affidavits of Publication, Notice of Meetings, Public Notices, Proof of Publication

Function: Records documenting compliance with laws requiring public notice of governmental activities.

Content: May include: public or legal notices, certificates, affidavits of publication, and similar documents.

Minimum Retention: 3 Years

Disposition: Destroy

Note:

Approval Date: August 19, 2003

GS 036 Publications

Also Called:

Function: Published records produced by or for a local government entity or any of its departments or programs and made available to the public.

Content: Includes newsletters, pamphlets, brochures, leaflets, reports, studies, proposals, and similar published records.

Minimum Retention: Retain brochures, pamphlets, and leaflets until superseded or obsolete. Retain one copy of all others permanently.

Disposition: Permanent records: Archive. Other records: Destroy.

Note: Does not include publications received from federal, state, private or other sources - these publications should be retained as needed.

Approval Date: August 19, 2003

GS 018 Records Management Records

Also Called:

Function: Documents the authorized retention, scheduling, inventory and disposition of public records.

Content: May include, but not limited to: procedural guidelines, records retention schedules, inventory reports, transfer agreements, disposal lists, destruction authorizations, and correspondence.

Minimum Retention: Retain permanently all inventories; disposal lists; destruction authorizations and transfer agreements. Other records: Retain until superseded or no longer useful.

Disposition: Records with permanent value: Archive. Microfilm optional. Other records: destroy.

Note:

Approval Date: August 15, 2001

GS 038 Scrapbooks

Also Called:

Function: Documents a chronological or similar record of the local government entity.

Content: May contain photographs, newspaper or magazine clippings, commentaries, and other items pertaining to the activities, actions, and reactions of the local government officials, personnel, and citizens. Scrapbooks vary greatly in their content and value. Some may have historical value.

Minimum Retention: Retain as needed.

Disposition: Records with permanent value: Archive. Other records: destroy.

Note: Contact the Missouri Local Records Program for historical evaluation.

Approval Date: August 19, 2003

GS 039 Technical Manuals, Specifications, and Warranties

Also Called:

Function: Owners manuals and warranties for government-owned vehicles and equipment.

Content: Manuals often include specifications, operating instructions, and safety information. Warranties include terms of coverage for repair or replacement of equipment.

Minimum Retention: Retain manuals until disposition of vehicle or equipment. Retain warranties until expiration.

Disposition: Destroy

Note:

Approval Date: August 19, 2003

GS 016 Telecommunications Log

Also Called: Telephone Log, Communications Log

Function: Registers incoming and outgoing communications including radio, telephone, fax, computer aided dispatch, and teletype transmissions.

Content: May include: telephone number initiating/receiving call, length of call, date and time, subject, location, response, message, and other data depending on the type of transmission.

Minimum Retention: 1 Year

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 017 Telecommunications System Management Records

Also Called:

Function: Documents the creation, modification or disposition of telecommunications systems.

Content: Records may include but are not limited to: equipment records, Federal Communication Commission records, repaid order forms, systems planning records, telecommunication maintenance contracts, service orders, and correspondence.

Minimum Retention: Destroy 1 year after system is superceded

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 019 Vendor Files

Also Called: Vendor Lists, Registers or Logs

Function: Documents vendors providing goods and services to local government.

Content: May include: name of vendor or company, name of contact or agent, address, telephone and fax numbers, e-mail and web site address, description of goods and services provided.

Minimum Retention: Destroy when superceded or obsolete

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 020 Work Orders

Also Called:

Function: Internal records documenting requests and authorizations for needed services, including repair of government owned property.

Content: May include: copy center work order, telephone service and installation requests, printing orders, repair authorizations, and similar records.

Minimum Retention: 3 Years

Disposition: Destroy

Note:

Approval Date: August 15, 2001

Financial

GS 007 Accounts Payable Records

Also Called: Invoices, Vouchers, Warrants, Billing Records

Function: Records documenting payment of bills for goods and services received. Payment from general accounts.

Content: May include: correspondence, reports, invoices, statements, vouchers, purchase orders, payment authorizations, receipt records, canceled checks or warrants, and similar documents.

Minimum Retention: Completion of audit

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 008 Accounts Receivable Records

Also Called: Cash Receipt File

Function: Records documenting revenues owed to the local government unit by citizens, organizations, other governmental units, vendors and others to be credited to general accounts. Also documents billing and collection of moneys.

Content: May include: reports, receipts, invoices, awards, logs, lists, summaries, statements and similar records. Information may include: receipt amount, date, invoice number, name,

account number, account balance, adjustment, and similar data.

Minimum Retention: Completion of audit

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 003 Adopted Budget

Also Called:

Function: Records documenting the final annual financial plan approved by the city, county or other authorizing body.

Content: May include: budget message, financial summaries, revenues and expenditures, operating programs, position and wage analysis, overhead allocations, organizational charts, previous actual and budgeted amounts, and related data.

Minimum Retention: Permanent

Disposition: Archive. Microfilm for preservation

Note: Provides administrative history of the office.

Approval Date: August 15, 2001

GS 002 Audit Reports

Also Called:

Function: Records documenting audits of the financial position of local government units. Conducted by local, state, federal and/or non-governmental auditing agencies in accordance with applicable statutory requirements. Subjects may include accounting principles and methods, the accuracy and legality of transactions, accounts, etc., and compliance with requirements, orders, and regulations of other public bodies pertaining to the financial condition or operation of the local government unit.

Content: May include: accountant's summary, combined financial statements, schedules, balance sheet details, comments, recommendations, and related data.

Minimum Retention: Permanent

Disposition: Archive. Microfilm for preservation

Note: Provides administrative history of the office.

Approval Date: August 15, 2001

GS 010 Banking Records

Also Called: Account Statements, Deposit books, Deposit and Withdrawal Slips, Cancelled checks, Check Registers, Passbooks, Statements and Receipts for Interest Income

Function: Records documenting the banking transactions of government offices with financial institutions, and the current status of public funds.

Content: May include: bank and account numbers, transaction dates, beginning balance, check or deposit amount, document numbers, adjustments, description of transaction, ending balance, and other related information.

Minimum Retention: Completion of audit plus 1 year

Disposition: Destroy

Note: Series may include other related records.

Approval Date: August 15, 2001

GS 004 Budget Preparation Records

Also Called: Budget Working Papers, Budget Requests

Function: Documents used in the preparation of the annual office budget; Estimates expenditures and disbursements.

Content: May include: correspondence, budget requests, proposal and instructions, computer reports, notes, staff reports, worksheets, surveys, and other related materials.

Minimum Retention: Completion of audit

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 005 General Ledgers

Also Called: Year end print-out with aggregate totals, Year end ledger

Function: Documents the summary of accounts, financial receipts and expenditures normally used to monitor, manage and verify the budget and financial position of the office.

Content: May include: debit, credit and balance amounts per account, budget, fund and department numbers, and totals for notes receivable, interest income, amounts due from other funds, federal and state grants received, bank loans received, cash in escrow, deferred loans received, cash, encumbrances, revenues, accounts receivable, accounts payable and other data.

Minimum Retention: Permanent

Disposition: Archive. Microfilm for preservation

Note: Provides administrative history of the office.

Approval Date: August 15, 2001

GS 040 Grant Records

Also Called:

Function: Documents the application, evaluation, awarding, administration, monitoring, and status of grants in which a local government entity is the recipient, grantor, allocator, or administrator. Grants may come from federal or state governments or foundation and other private funding sources.

Content: Records may include but are not limited to: applications including project proposals, summaries, objectives, activities, budgets, exhibits, and award notification, grant evaluation records and recommendations concerning grant applications, grant administration records including progress reports, budgets, project objectives, proposals, and summaries, records documenting allocation of funds, contracts, records monitoring project plans and measuring achievement, equipment inventories, financial reports, accounting records, audit reports, expenditure reports, and related correspondence and documentation.

Minimum Retention: Retain final reports from significant grants permanently. Retain other grant records 3 years after submission of final report or as specified by the granting agency, whichever is longer. Retain unsuccessful grant applications 1 year after rejection or withdrawal.

Disposition: Permanent records: Archive. Other records: Destroy securely.

Note:

Approval Date: August 19, 2003

GS 015 Postal Records

Also Called:

Function: Records documenting transactions with the US Postal Service and private carriers.

Content: May include: postal meter records, receipts for registered and certified mail, insured mail, special delivery receipts and forms, loss reports, and related items.

Minimum Retention: 1 Year

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 009 Purchasing Records

Also Called: Purchase Orders Ledger, Purchasing Requests, Requisitions, Authorizations, Material and Cost specifications.

Function: Records documenting orders, authorization, and evidence of receipt of the purchase of goods and services by local government office.

Content: May include: vendor number, project number, date of purchase order, department, vendor name and address, shipping instructions, quantity ordered, unit of issue, description of goods/services ordered, unit price, extended price, purchasing agent signature, notations of shortages or damaged goods, signature of individual signing for receipt of goods/services.

Minimum Retention: 3 Years plus completion of audit

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 011 Receipts

Also Called:

Function: Copies of receipts issued by the office to persons paying fees or turning over funds.

Content: May include: date, number, from whom received, amount, purpose, and authorizing signatures.

Minimum Retention: Completion of audit

Disposition: Destroy

Note:

Approval Date: August 15, 2001

GS 006 Subsidiary Ledgers

Also Called: Journals, Registers, Monthly Ledgers

Function: Records documenting the details of transactions such as those related to receipts and expenditure on a daily, monthly, quarterly or similar basis. Includes journals, ledgers, register, day books, and other account books that provide backup documentation to the General Ledger. May include details of revenue, expenditures, encumbrances, cash receipts, warrants, etc.

Content: May include: date, payee, purpose, fund credited or debited, check number and

similar or related data.

Minimum Retention: Completion of audit

Disposition: Destroy

Note:

Approval Date: August 15, 2001

Personnel

GS 043 Drug Testing Records

Also Called:

Function: Document the testing of current and prospective employees for controlled substances prohibited by policy, procedure, or statute.

Content: Records may include but are not limited to the documentation of test results, the collection process, the random sample process, and those documenting the decision to administer reasonable suspicion drug testing.

Minimum Retention: Retain positive test results 5 years. Retain negative test results 1 year. See Note.

Disposition: Destroy securely

Note: If filed with Employee Medical Records, retain 7 years after separation.

Approval Date: August 19, 2003

GS 032 Employee Benefit Records

Also Called:

Function: Documents an individual employee's benefit information such as selection of insurance plans, retirement, pension and disability plans, deferred compensation plans, and other benefit information.

Content: Records may include but are not limited to: plan selection and application forms, enrollment records, contribution and deduction summaries, personal data records, authorizations, beneficiary information, year-end leave balance reports, and related documentation.

Minimum Retention: Retain year-end leave balance reports and official copy of retirement enrollment records 75 years after date of hire. Retain other records 3 years after employee separation or eligibility expired.

Disposition: Destroy securely

Note:

Approval Date: August 19, 2003

GS 027 Employee Medical Records

Also Called:

Function: Records documenting an individual employee's work related medical history.

Content: Records may include but are not limited to: medical examination records (pre-employment, pre-assignment, periodic, or episodic), X-rays, records of significant health or disability limitations related to job assignments, documentation of work related injuries or illnesses, hearing test records, hazard exposure records (see below), drug testing records, first aid incident records, physical examination statements, Family Medical Leave Act records, release consent forms, and related correspondence. Hazard exposure records document an employee's exposure to hazardous conditions such as chemicals, toxic substances, blood-borne pathogens, biological agents, bacteria, virus, fungus, radiation, noise, dust, heat, cold, vibration, repetitive motion, or other dangerous conditions.

Minimum Retention: Hazard Exposure Records 30 years after separation; all other records 7 years after separation

Disposition: Destroy securely

Note: These records are not personnel records. Pursuant to the Americans with Disabilities Act, medical records must be kept physically separate from personnel records. See also 29 CFR 1910.1020 for more information on the retention of Hazard Exposure Records.

Approval Date: August 19, 2003

GS 026 Employee Personnel Records

Also Called:

Function: The master personnel records maintained for each employee.

Content: May include: job application, notices of appointment, personnel transaction records reflecting position classification and salary level, payroll withholding information, leave summary record, performance documentation, and other records related to an individual's employment.

Minimum Retention: 75 Years from date of hire

Disposition: Destroy securely

Note: Duplicate copies may be kept at the office or department level. These records should be retained one year following separation, then transferred to the Personnel Officer for evaluation.

Approval Date: August 19, 2003

GS 035 Employee's Withholding Allowance Certificates

Also Called: W-4 form

Function: Documents the exemption status of individual employees.

Content: Information includes employee name and address, social security number, designation of exemption status, and signature.

Minimum Retention: 5 years after superseded or employee separation

Disposition: Destroy securely

Note: See also Federal and State Tax Forms for related information.

Approval Date: August 19, 2003

GS 031 Employment Eligibility Verification Forms

Also Called: I-9 Forms

Function: Documents the filing of US Immigration and Naturalization Service form I-9, which verifies that an applicant or employee is eligible to work in the United States.

Content: Information includes:

Minimum Retention: Retain for length of employment plus one year

Disposition: Destroy securely

Note: This form is not part of the Employee Personnel Record and should be filed separately.

Approval Date: August 19, 2003

GS 030 Equal Employment Opportunity (EEO) Records

Also Called:

Function: Records documenting the adoption, administration and compliance with US Equal Employment Opportunity Commission regulations.

Content: Records may include: policies, plans, procedures, work place analyses, EEO-4 reports and related records and complaint records (which may include reports, exhibits, withdrawal notices, copies of decision, hearing and meeting records, and related documentation and correspondence).

Minimum Retention: Plans, policies and updates: Permanent; Complaint records: 3 years after final decision; Other records: 3 years

Disposition: Permanent records: Archive. All others: Destroy securely

Note:

Approval Date: August 19, 2003

GS 034 Federal and State Tax Records

Also Called:

Function: Records used to report the collection, distribution, deposit, and transmittal of federal and state income taxes as well as social security tax.

Content: Examples include the federal miscellaneous income statement (1099), request for taxpayer identification number and certificate (W-9), employers' quarterly federal tax return (941, 941E), tax deposit coupon (8109), and similar federal and state completed forms.

Minimum Retention: 5 years

Disposition: Destroy securely

Note: See also Wage and Tax Statements and Withholding Allowance Certificates in this section for related records.

Approval Date: August 19, 2003

GS 029 Leave Requests

Also Called: Leave Applications

Function: Records documenting an employee's request for sick, vacation, compensatory, or other leave time.

Content: May include: employee's name, department, date, type of leave requested, leave dates, hours, related information, signature of individual authorizing leave and approval date.

Minimum Retention: 3 Years plus completion of audit

Disposition: Destroy securely

Note: See also Time and Attendance Records

Approval Date: August 19, 2003

GS 028 Time and Attendance Records

Also Called: Time sheets, Time Cards, Attendance reports, Absence reports, Sign in/Sign out cards

Function: Records documenting hours worked and leave hours accrued or taken by employees on a daily, weekly, or monthly basis.

Content: May include: employee name, social security number, hours worked, type and

number of leave hours taken or accrued, total hours, dates and related data.

Minimum Retention: 3 Years plus completion of audit

Disposition: Destroy securely

Note: See also Leave Requests

Approval Date: August 19, 2003

GS 041 Volunteer Program Records

Also Called:

Function: Documents the activities and administration of volunteer programs. Used for program planning.

Content: May include volunteer hour statistics, volunteer program publicity records, insurance requirement information, inactive volunteer files, and related records.

Minimum Retention: 5 years

Disposition: Destroy

Note: For records related to individual volunteers, see Volunteer Worker Records.

Approval Date: August 19, 2003

GS 042 Volunteer Worker Records

Also Called:

Function: Documents work performed by citizens without compensation for their services.

Content: May include agreements, applications, skills test results, training documentation, task assignment and monitoring records, and related information.

Minimum Retention: 3 years after separation

Disposition: Destroy securely

Note:

Approval Date: August 19, 2003

GS 033 Wage and Tax Statements

Also Called: Federal tax form W-2

Function: Annual statements documenting individual employee earnings and withholdings for

state and federal income taxes and social security tax.

Content: Information includes employer name and tax identification number, employee name and social security number, wages paid, amounts withheld, and related data.

Minimum Retention: 5 years

Disposition: Destroy securely

Note: See also Federal and State Tax Forms in this section for related records.

Approval Date: August 19, 2003

[Home](#) | [Site Map](#) | [Contact Us](#) | [Jobs](#) | [Search](#)

[Office Information](#) | [Business & Investing](#) | [Research & Reference](#) | [Elections & Voter Info](#) | [Young
Missourians](#) | [Gov-to-Gov](#)
[Missouri State Government Web](#)

Office of the Secretary of State, Missouri - Matt Blunt
State Capitol, Room 208 and State Information Center, 600 W. Main
Jefferson City, MO 65101 • (573) 751-4936 • SOSmain@sos.mo.gov
[Internet Privacy Policy Statement](#)