



Records and Documents Retention Guidelines

Business Documents	Retention Period
Annual audited financial statements	Indefinitely
Annual plans and budgets	2 years
Bank statements and cancelled checks	From one year to permanently <ul style="list-style-type: none"> Go through your checks each year and keep those related to your taxes, business expenses, home improvements and mortgage payments. Shred those that have no long-term importance.
Charitable contribution records	7 years
Contracts and related correspondence and documents	6 years after expiration or termination
Corporate records (articles of incorporation, bylaws, rules)	Indefinitely
Correspondence – general	1 year
Correspondence – legal and other important matters	Indefinitely
Financing documents, credit agreements, loan agreements, etc.	10 years after satisfaction or termination
General ledgers	10 years
Insurance claims files (property/liability)	10 years after claim is closed
Insurance policies and certificates	Indefinitely
Legal memoranda	5 years after close of matter
Litigation files	Indefinitely
Monthly financial statements	7 years
Paid vouchers	7 years
Pension documents and supporting employee data	Indefinitely
Regulatory filings and documents	Indefinitely
Tax returns	<ol style="list-style-type: none"> Keep records for 3 years if situations (4), (5) and (6) below do not apply to you. Keep records for 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later, if you file a claim for credit or refund after you file your return.

Business Documents (continued)	Retention Period
Tax returns	<ol style="list-style-type: none"> 3. Keep records for 7 years if you file a claim for a loss from worthless securities or bad debt deduction. 4. Keep records for 6 years if you do not report income that you should report, and it is more than 25% of the gross income shown on your return. 5. Keep records indefinitely if you do not file a return. 6. Keep records indefinitely if you file a fraudulent return. 7. Keep employment tax records for at least 4 years after the date that the tax becomes due or is paid, whichever is later.
Wage assignments, attachments, garnishments	4 years after payment or settlement
Patient Documents	Retention Period
EOBs (Explanation of Benefits)	7 years
<p>Patient records</p> <p>Includes any item related to treatment of a patient or to payment for that treatment such as claim forms and EOBs</p>	<p>Active patients – Indefinitely</p> <p>Inactive patients (Patients not seen in 2 years)</p> <ul style="list-style-type: none"> • Adult patients – 10 years from the date patient was last seen. • Minor patients – 7 years from the patient’s last treatment or 1 year past the patient’s 18th birthday (age 19), whichever is longer. <p>Closed practice – 7 years (mandatory)</p> <p>(It is recommended to check dental plan handbooks for in-network patient record storage requirements. Some dental plans will require a contracted provider to keep patient records on-site for a set period of time)</p>
Patient vaccine administration records	3 years after vaccine administration

General Employee Documents	Retention Period
<p>Recruitment, Hiring and Job Placement Records</p> <ul style="list-style-type: none"> • Job applications • Resumes • Other job inquiries sent to employer • Employment referral records • Help wanted ads • Job opening notices sent to employment agencies or labor unions • Employment testing results • Salary information (pay rates, market factors, job classifications) • Terms and conditions of employment 	<p>4 years (Indefinitely for any claim or litigation involving hiring practices)</p>
<p>Employee handbooks</p>	<p>Indefinitely</p>
<p>Employee Wage Records</p> <ul style="list-style-type: none"> • Timecards • Wage rate calculation tables for straight and overtime • Shift schedules • Individual employees' hours and days • Piece rates • Records explaining wage differentials between sexes • Employment contracts • Wages • Wage rates • Itemized wage statements/pay stubs 	<p>4 years Overlap with Payroll Records, follow longest period of time.</p>

General Employee Documents (continued)	Retention Period
<p>Payroll Records</p> <ul style="list-style-type: none"> • Name, employee number, address, age, sex, occupation • Individual wage records • Time and day work week begins • Regularly hourly rate • Hours worked (daily and weekly) • Weekly overtime earnings • Daily or weekly straight time earnings • Deductions from or additions to wages • Wages paid each pay period • Payment dates and periods • Piece rates • Unemployment Insurance Records 	<p>4 years</p> <p>(It is recommended that employers keep records related to employee vacation/PTO accrual for the duration of employment plus four years after termination in the event there is a dispute about unpaid vacation/PTO)</p>
<p>Employee Personnel Files</p> <ul style="list-style-type: none"> • Disciplinary notices • Promotions and demotions • Performance evaluations • Discharge, layoff, transfer and recall files • Training and testing files • Job classifications • Terms and conditions of employment • Copy of dental license • Signed policy acknowledgements • Termination/separation from employment documentation • Opportunities for training, promotion or overtime 	<p>4 years after termination of employment</p>

General Employee Documents (continued)	Retention Period
<p>Confidential Employee File (Not Exhaustive)</p> <ul style="list-style-type: none"> • Background check documents • Driving records • Letters of reference/reference check notes • Interview/working interview notes • Employment testing results • Accommodation documentation 	5 years after termination of employment
<p>Employee health benefits records</p> <p>Documentation of benefits elections, beneficiary designations, eligibility determinations, COBRA notices and summary plan descriptions and earnings.</p>	<p>Active employees: 6 years but not less than 1 year following a plan termination.</p> <p>Retirees: records required to determine benefits, including 401(k) and similar plans indefinitely or until 6 years after death of last eligible participant</p>
Pension documents and supporting employee data	Indefinitely
<p>Employee exposure and health records</p> <ul style="list-style-type: none"> • First aid records for job injuries causing loss of work time • Drug and alcohol test records • Records of COVID-19 cases in the workplace with employee's name, contact information, occupation, worksite location and date of positive test 	<p>5 years</p> <p>(Chemical safety and toxic exposure records must be kept for duration of employment plus 30 years)</p>
<p>PDL, FMLA, Other leaves of absence</p> <ul style="list-style-type: none"> • Policies and benefits • Dates and hours used • Dispute records relating to any dispute regarding designation of leave Employee benefits relating to the leave 	4 years after termination of employment
Wage assignments, attachments, garnishments, litigation documents	4 years after payment or settlement

General Employee Documents (continued)	Retention Period
<p>Workers' compensation claims</p> <p>Work-Related Injuries and Illnesses Log - Form 300</p> <ul style="list-style-type: none"> The privacy case list, if one was created for that year Injury and Illness Incident Report - Form 301 Summary of Work-Related Injuries and Illnesses - Form 300A 	<p>5 years after the end of the year that the records cover (CA Labor Code secs. 6400 et seq. 8 CCR secs. 14300 et seq.)</p>
<p>Unlawful Employment Practices, Claims, Investigations and Legal Proceedings Records</p> <ul style="list-style-type: none"> Personnel and payroll records about complaining parties Personnel and payroll records about all others holding or applying for similar positions 	<p>Until disposition of case</p>
<p>Employee eligibility (I-9 forms)</p>	<p>The later of: 3 years from hire date or 1 year after termination, whichever is later</p>
<p>COVID-19 Reporting Records</p> <ul style="list-style-type: none"> Notice to employees, their exclusive representative and employers of subcontractors, who were on the premises at the same worksite as a positive COVID-19 case Notice to exposed employees and their exclusive representatives regarding COVID-19-related benefits available to exposed employees Notice to all employees, their exclusive representative and employers of subcontractors on the employer's disinfection and safety plan 	<p>3 years (Labor Code sec. 6409.6)</p>

Compliance Documents	Retention period
Continuing education certificates	Minimum of 3 renewal periods (6 years)
Proof of immunization training program completion with an approved provider	As long as active dental license is maintained
Receipt showing the electronic transmission of fingerprints to the Department of Justice or a receipt evidencing that the licensee's fingerprints were taken	3 years from renewal date
Sterilizer monitoring results	12 months
Hazardous waste treatment/disposal/recycling records	5 years
Medical waste treatment/disposal records	3 years
HIPAA-related policies, procedures, training documentation, incident logs, breach reports, risk analysis, risk management plan and other required documents	6 years from last date of effectiveness or incident occurrence
<p>Amalgam separator documentation</p> <ul style="list-style-type: none"> • Inspection and maintenance records that identify date, individual performing such and results • Dates amalgam-containing container replaced • Dates amalgam waste is picked up by, or shipped or transported to, permitted storage or disposal facility • Dates of repair or replacement of the unit • Manufacturer's operating manual 	<p>3 years</p> <p>Manual must be retained during period of ownership. Digital form of the manual is acceptable.</p>
Controlled substances purchase records/ inventory log/ dispensing log	3 years
CURES delegate agreement	5 years from date of expiration by both individuals
Employee Cal/OSHA training records	3 years

Compliance Documents (continued)	Retention period
Injury and Illness Program <ul style="list-style-type: none"> Records of regular inspections Training records 	3 years Employers with less than 10 employees need only maintain inspection records until the hazard is corrected and may maintain a log of instructions in lieu of separate training records
Exposure Control Program <ul style="list-style-type: none"> Training records Sharps Injury Log Housekeeping schedule 	<ul style="list-style-type: none"> 3 years 5 years No mandated retention period; recommend 1 year
Radiographic equipment <ul style="list-style-type: none"> Unit registration with CDPH and disposal records Occupational exposure records (dosimeter results) or documentation of the basis for not monitoring Staff training documentation Film QA and records of corrective action 	<ul style="list-style-type: none"> Until practice closes Until practice closes Until practice closes One year
Current sexual harassment training certificate	2 years Employers with five or more employees must provide sexual harassment prevention training to all employees in California six months of their hire or promotion date, and thereafter every two years.