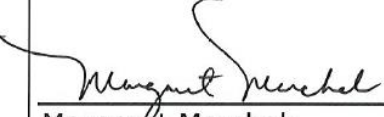


	Subject: Record Retention and Schedule	
Office of Compliance, and Integrity Policy Level: I Policy Number: HHC-C09	Original Date: September 30, 2014 Revision Date: January 15, 2017 Effective Date: February 21, 2017	Approved By:  <hr/> Greg Deavens Chair, HHC Audit and Compliance Committee  <hr/> Margaret Marchak SVP and Chief Legal Officer  <hr/> David Haig VP and Chief Compliance Officer Approval Date: February 21, 2017

Purpose:

To provide guidance for the Hartford HealthCare (HHC) Community for the retention of records and documents.

Scope:

This Policy applies to the Hartford HealthCare (HHC) Community or Third Parties with responsibilities for the creation, receipt, maintenance, transmission, access, use or disclosure of HHC Records.

Policy:

Records shall be retained in accordance with current federal and state regulations and standards.

Guidelines:

1. Records shall be maintained in a secure location.

2. Records shall be retained for a period no less than required by applicable laws and regulation and HHC policy. See Appendix A: HHC Documentation Retention Schedule for additional guidance.

Email retention is detailed in HHC [Information Technology Services Security Policy 5501](#). For the majority of users, e-mail is retained for a period of three years. Therefore, email is not an acceptable method of retaining records that need to meet required retention periods.

3. The retention period specified generally begins upon creation or receipt of the Record.
4. All Records generated and received by HHC are the property of HHC. No HHC employee, by virtue of his or her position, has any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized copying, transfer, dissemination, destruction, removal or use of HHC Records is prohibited.
5. Off-site Storage Facilities: HHC contracts with commercial offsite storage facilities to store control and protect Records. To the extent that they have access to HHC Records, the commercial offsite storage facilities must agree to maintain the confidentiality of HHC Records. Records stored at off-site locations shall be maintained for the periods described in the HHC Record Retention Schedule.
6. Documents that have been subjected to pending lawsuits, claims, patient complaints, government investigations, and records referenced in a subpoena, search warrant, or similar official request, or discrimination complaints may not be destroyed until authorized for destruction by the Legal Department regardless of the the retention schedule.
7. Records may be destroyed when:
 - a. The records have satisfied their legal, financial, administrative, and archival requirements may be destroyed in accordance with the HHC Record Retention Schedule.
 - b. Redundant copies of one record do not need to be stored and may be destroyed when they are no longer needed.
 - c. All other documents should be destroyed upon reaching the end of their retention period.

Definitions:

For the purposes of this Policy, the following definitions shall apply:

HHC: Hartford HealthCare and any and all subsidiaries, Members and joint ventures in which Hartford HealthCare, a subsidiary or Member has a majority interest.

HHC Community: Includes all employees, contracted individuals with the role and responsibility of an employee, medical directors, section, department and division chiefs, members of the board of directors and board delegated committees, officers, executive leadership, volunteers and trainees.

Member: An organization that is a corporate member of Hartford HealthCare.

Record: A record is any recorded information, regardless of medium or characteristic, which can be retrieved at any time in any retrievable format. This includes all original and scanned documents, papers, letters, x-rays, cards, books, maps, photographs, blueprints, sound or video recordings, spreadsheets, presentations, microfilm, magnetic tape, electronic media and other information recording media, regardless of physical form or characteristic that are generated and/or received in connection with transacting business and related to HHC legal obligations.

Third Party:

- A medical staff member with privileges at any facility or Member of Hartford HealthCare who is not an employee of the Member;
- Any consultants;
- Any other third parties engaged by contract with Hartford HealthCare or any Member within Hartford HealthCare who are involved in the purchasing or provision of supplies or services.

Attachment:

Attachment A, "HHC Document Retention Schedules, updated January 2014."

Reference:

Regulations of Connecticut State Agencies §§ 17-311-56

Related Policies:

Information Technology Services Security Policy 5501

Attachment A "HHC Document Retention Schedules"

Hartford HealthCare Document Retention Schedules

TABLE OF CONTENTS



.....

CLINICAL AND MEDICAL RECORD.....1

CORPORATE GOVERNANCE4

FACILITIES.....5

FINANCE.....6

HUMAN RESOURCES8

 Government Reporting..... 11

 Health and Safety..... 12

 Personnel Administration..... 13

 Personnel Files..... 14

LABORATORY, PATHOLOGY & BLOOD.....20

LEGAL/RISK22

MEDICAL STAFF AND CLINICAL DEPARTMENT RECORDS23

MISCELLANEOUS25

PATIENT ACCOUNT SERVICES.....26

 Monthly Medicare Revenue Analysis Report..... 28

 Monthly Physician Analysis Summary 28

 Monthly Physician Analysis Summary Report..... 28

 Monthly Procedure Analysis Report 28

 Monthly Relative Value Analysis Report..... 28

 Monthly Revenue Analysis Report..... 28

 Occupancy Report..... 28

 Patient Accounting Files 29

 Patient Activity Report..... 29

 Procedure Analysis Report..... 29

 Procedures..... 29

 Registrations Activity Report..... 29

 Remittances Received..... 29

 Room/Bed Transfer Report 30

 Third Party Aged Detail Report 30

 Third Party Analysis Report..... 30

 Transaction Change Log 30

 Unapplied Cash Log/Activity Report 30

 Weekly/Monthly Accounts Receivable Analysis Report 30

 Write-off Analysis Report..... 30

PAYROLL31

 Collective Bargaining Agreements and Employment Contracts..... 31

 Compensation Tables 31

 Garnishment Orders and Accounting 31

 Payroll Checks 31

 Payroll Reconciliations 31

 Payroll Records..... 31

 Payroll Reports and Workpapers..... 32

 State Income Withholding..... 32

 Time Cards..... 32

PHARMACY33

 Adverse Drug or Biological Reactions..... 33

 Controlled Substance Transfers Between Pharmacies 33

 Controlled Substances Inventory Records 33

 Controlled Substances Order Form 33

 Controlled Substances Receipts and Invoices..... 33

 DEA Registration Certificate 33

 FDA Adverse Event Report 33

 Inventory of Controlled Substances for Disposal 33

 Medwatch Form 3500A 34

 Policy Concerning Electronic Drug Records..... 34

 Power of Attorney to Sign Order Forms for Controlled Substances 34

 Prescriptions..... 34

 Proof of Use Sheet 34

 Quality Assurance Program..... 34

 Quality Assurance Review 35

 Receipts for Controlled Substance Records Removed by Law Enforcement.. 35

 Report of Loss or Theft of Controlled Substances..... 35

 Report of Prescription Error 35

 Training 35

REIMBURSEMENT36

 Correspondence..... 36

 Cost Report Materials 36

 Reimbursement General Files 36

 Reimbursement OIG Requests 36

 Reimbursement Reports..... 36

 Training 36

TAX.....37

 Acquisition/Divestiture/Reorganization Tax 37

 Compliance 37

 Federal Employment Tax 37

 Federal Excise Tax..... 37

 Federal Income Tax 37

 Federal Research Files 38

 General..... 38

 State/Local Tax 38

CLINICAL AND MEDICAL RECORD

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Authorizations, Consents & Patient Directives – Advance Directives Documents that contain a patient's advance directives	CGS § 19a-578(b) RCSA § 19-13-D3 RCSA § 19a-495-5b(e) 42 CFR 482.13(b)(3) 42 CFR 489.102	10 years, with patient's medical record 25 years (if hospice)	Consideration: An advance directive furnished to the hospital must be made part of patient's medical record; Additionally, advance directives provided orally by the patient must be documented in a prominent part of patient's medical record
Authorizations, Consents & Patient Directives – Authorization to Release Medical Records Records providing authorization to release medical records	45 CFR 164.530(j) 45 CFR 164.528	6 years	Keep for 10 years, with patient's medical record
Authorizations, Consents & Patient Directives – Consent for Autopsy Records providing consent for autopsy	CGS § 19a-286 RCSA § 19-13-D3	10 years, with patient's medical record	Keep for 10 years, with patient's medical record Consideration: If performed without consent, document in patient's medical record that use of due diligence failed to find a person to provide consent
Authorizations, Consents & Patient Directives – Consent for Organ Donation Records providing consent for organ donation	RCSA § 19-13-D3 CGS § 19a-575a 42 CFR 121 42 CFR 482.45 42 CFR 482.24 42 CFR 482.90	10 years, with patient's medical record	Keep for a minimum of 10 years, with patient's medical record; Consult organ procurement organization contracts and policies for longer timeframes per institution Consideration: Donor documents and verbally obtained consent need to be documented; Documents of donors who are not registered patients should be kept
Authorizations, Consents & Patient Directives – Surgical Consent Documents providing consent for surgery	RCSA § 19-13-D3 42 CFR 482.13 42 CFR 482.24 42 CFR 482.51	10 years, with patient's medical record	
ECG and EEG Tracings	RCSA § 19a-14-42 RCSA § 19-13-D3	7 years, except that prior ECG tracings may be destroyed if newer tracings are in patient's medical record Or upon death of patient, for 3 years after	Keep 10 years, with patient's medical record (per RCSA § 19-13-D3); All reports must be kept 10 years Consideration: Hospitals are permitted to rely on RCSA § 19a-14-42 to reduce retention of EEG and ECG tracings to 7 years; To the extent that these are integrated in the medical record, 10 years is recommended for continuity and risk reasons
Emergency Department – Ambulance Services/EMS Records regarding pre-hospitalization and emergency medical service to a patient, including hospital run sheets	RCSA § 19-13-D3 CGS § 19a-535b	10 years if part of patient's medical record	

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Emergency Department – EMTALA Records relating to transport to or from hospital relating to EMTALA obligations, including EMTALA log materials	42 CFR 489.20 RCSA § 19-13-D3	5 years	Consideration: If records documenting transfer are kept in patient's medical record, keep for 10 years with the medical record
Medical Record – Patient Requests and Correspondence Correspondence to and from a patient that are not part of the patient's medical record, including HIPAA correspondence	45 CFR 164.530(j)	6 years	Consideration: If kept with patient's medical record, keep for 10 years
Medical Record (Inpatient & Outpatient) – All Departments and Services Documents maintained as part of a patient's medical record, whether inpatient or outpatient	RCSA § 19-13-D3 42 CFR 482.24	10 years, provided that, if a claim of malpractice, unprofessional conduct or negligence exists, or a lawsuit has been commenced with respect to a particular patient, the medical record should be kept until the matter has been resolved	Based on risk management factors, continuity of care, availability of data for quality or research purposes, a longer retention policy may be appropriate; Keep all records for a minimum of 10 years, even those records with exceptions from the 10-year requirement Consideration: Federal regulations set 5 years as the absolute minimum for record retention, including films and all reports
Radiology – Films, Including Digital Images (Other Than X-Ray or Mammogram) Radiology films and studies, including digital images, other than x-ray or mammogram	RCSA § 19-13-D3 42 CFR 482.26	10 years	Based on risk management factors, continuity of care, availability of data for quality or research purposes, it is strongly recommended that all records, including films , be kept for a minimum of 10 years Consideration: State regulation allowing x-rays to be destroyed after 3 years is superseded by federal regulation requiring x-rays to be kept for a minimum of 5 years; Mammography requires 10 year retention unless earlier mammograms on the same patient are available, allowing films to be destroyed after 5 years
Radiology – Mammography Films, Including Digital Images Mammograms, including digital images	RCSA § 19-13-D3 21 CFR 900.12	10 years except, if serial mammograms are performed, then 5 years	Based on risk management factors, continuity of care, availability of data for quality or research purposes, it is strongly recommended that all records, including films , be kept for a minimum of 10 years Consideration: State regulation allowing x-rays to be destroyed after 3 years is superseded by federal regulation requiring x-rays to be kept for a minimum of 5 years; Mammography requires 10 year retention unless earlier mammograms on the same patient are available, allowing films to be destroyed after 5 years
Radiology – Reports Radiology reports	RCSA § 19-13-D3 21 CFR 900.12	10 years, with patient's medical record	

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Radiology – X-Ray Films	42 CFR 482.26 RCSA § 19a-14-42	5 years	<p>Based on risk management factors, continuity of care, availability of data for quality or research purposes, it is strongly recommended that all records, including films, be kept for a minimum of 10 years</p> <p>Consideration: State regulation allowing x-rays to be destroyed after 3 years is superseded by federal regulation requiring x-rays to be kept for a minimum of 5 years; Mammography requires 10 year retention unless earlier mammograms on the same patient are available, allowing films to be destroyed after 5 years</p>
Tumor Registry Records or forms required for collection of tumor registry information concerning occupational history of each newly diagnosed cancer patient	RCSA § 19a-73-3 RCSA § 19a-73-6	10 years, with patient's medical record	<p>Consideration: Consult hospital's research agreements and protocols, or other existing tracking systems, to determine if a longer minimum retention period is appropriate</p> <p>Note: The DPH Tumor Registry keeps the filed information permanently</p>

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

CORPORATE GOVERNANCE

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Appointment of Chief Executive Officer	RCSA § 19-13-D3 42 CFR 482.12	Current documentation of appointment must be available for inspection	Keep for a minimum of 3 years after CEO has separated Consideration: Regulators may request this documentation
Corporate Formation Certificates of Incorporation, Articles of Organization	CGS § 33-1235(a),(e)	Permanently	Note: Copy to be kept at entity's principal office
Minutes and Resolutions– Board of Directors/Trustees Minutes of Board of Directors Meetings and actions taken by the Board of Directors	CGS § 33-1235(a)	Permanently	
Minutes – Standing Board Committees Minutes of standing committees of the Board	CGS § 33-1235		Keep permanently Consideration: These materials support Board decisions and may be needed for back up

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

FACILITIES

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Environmental – Testing, Monitoring & Assessment Documentation of environmental monitoring, testing and assessments, including air, ground and surface water, solid waste, soil quality and environmental impact	40 CFR 63.10 40 CFR 72.9 40 CFR 721.125	5 years from date of each occurrence; may be extended for cause by administrator upon notice Minimum on-site: most recent 2 years; off-site remaining 3 years	5 years
Facilities Management Materials Records supporting general operations	RCSA § 19-13-D3(i)	Current records must be available for inspection	Keep a minimum of 3 years, or longer if disciplinary action or accreditation issues are pending Consideration: Regulators may review these materials
Facility Maintenance Documents supporting heat, hot water, ventilation, lighting, housekeeping, maintenance and laundry	RCSA § 19-13-D3(i)	Current records must be available for inspection	Keep a minimum of 3 years, or longer if disciplinary action or accreditation issues are pending Consideration: Regulators may review these materials Note: Include refrigeration temperature readings to demonstrate operational compliance
Fire Marshall Certificate	RCSA § 19-13-D3(a)	1 year	Keep a minimum of 3 years, or longer if disciplinary action or accreditation issues are pending Consideration: Regulators may review these materials
Hazardous Materials Records concerning hazardous materials on-site, including asbestos containing material, handling, exposure, contamination, disposal, remediation, safety data sheets, and related investigations	29 CFR 1910.1001 29 CFR 1910.1020	Duration of on-site condition or material +30 years	
Medical Devices and Machinery Documents demonstrating inspection and service reviews	RCSA § 19-13-D3(i) 42 CFR 419.66	Current records must be available for inspection	Keep for 3 years after device or machine is removed from service Consideration: Regulators may review these materials; Additionally, warranty and maintenance agreements should be considered
Policies & Procedures – Emergency Action Plans Documents describing the procedures to be followed in an emergency (required by OSHA)	29 CFR 1910.38		Keep for 3 years after last effective date Consideration: Documents may be necessary to substantiate employee training in safety procedures; OSHA requires training records to be kept for 3 years

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

FINANCE

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Audits – External Records and documentation concerning financial audits performed by external person or organization (may be used to support tax filings)	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419 45 CFR 74.26	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Collections/Bad Debts – Bad Debt Reports, Workpapers, and Collection Records Materials related to writing off bad debts, management of bad debts and collection activities, including reports and workpapers	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Financial Statements – Annual Records stating the financial condition of the organization at the end of its fiscal year (may be used to support tax filings)	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Financial Statements – Annual – Certified Records stating the certified or official financial condition of the hospital at the end of its fiscal year (may be used to support tax filings)	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Financial Statements – Profit & Loss Profit and loss statements detailing the hospital's financial condition (may be used to support tax filings)	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Financing – Letters of Credit Negotiable instruments requesting credit and detailing repayment conditions (may be used to support tax filings)	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep for term of financing +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims Contract with Aetna Managed Medicare requires all documents to be retained at least 10 years
Financing – Loan Applications and Agreements Applications to and contracts with financial or lending institutions concerning loans and borrowing	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep to end of term of contract +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims
Financing – Mortgages Records of mortgaged property	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep for term of mortgage +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Financing – Notes, Canceled Documentation of former financing obligations that have been paid off	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep until date obligation is paid off + 7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims
General – Reports and Workpapers General reports and workpapers related to financial data and transactions	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Investments Materials documenting investments, including purchase information, proof of ownership, annual statements, and investment reports	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 419	Materials that support cost reports must be available for review and inspection	Keep for term of investment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

HUMAN RESOURCES

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
<p>Benefits – 401(k) Retirement Plan</p> <p>Records detailing employee eligibility and benefits under company 401(k) retirement plan</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3 29 CFR 4007.10</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Actuarial Records</p> <p>Reports projecting life expectancy, future benefits, and other information needed to calculate contributions and provisions of benefit programs</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3 29 CFR 4007.10</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p> <p>All records necessary to support or validate premium payments: premium due date +6 years</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Beneficiary Designations</p> <p>Documentation designating the person to whom employee benefits will be paid in the event of the death of the employee</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3</p>	<p>Term of the benefit plan +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Disability Plan</p> <p>Records detailing employee eligibility and benefits under disability insurance plan</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p> <p>All records necessary to support or validate premium payments: premium due date + 6 years</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
<p>Benefits – Education Assistance Plan</p> <p>Records detailing employee eligibility and benefits under education assistance program</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is receiving/eligible for benefit or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Employee Assistance Program</p> <p>Records detailing employee benefits received through the employee assistance program, including, but not limited to, records pertaining to leaves of absence</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 USC 1627.3 29 CFR 825.500</p>	<p>Term of the benefit plan +1 year</p> <p>Records should be kept as long as the employee is a participant in the plan and no less than 3 years</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Employee Relocation Program</p> <p>Records detailing employee eligibility and benefits under employee relocation program</p>	<p>29 USC 1027 29 USC 1113 29 CFR 1627.3</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p>	<p>Keep for as long as individual is receiving/eligible for benefit or for duration of employment (whichever is longer) +7 years, and additionally keep at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Flexible Spending Account Plans</p> <p>Records detailing employee eligibility and benefits under flexible spending account plans, including contributions, claims, account activity reports, enrollments, claims reports, and workpapers</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3 29 CFR 825</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
<p>Benefits – Group Life Insurance Plans</p> <p>Records detailing employee eligibility and benefits under company group life insurance plans, including claims, summary reports, correspondence, and workpapers</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p> <p>All records necessary to support or validate premium payments: premium due date + 6 years</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Health Insurance Plans</p> <p>Records detailing employee eligibility and benefits under company health insurance plans, including correspondence, summary claim reports, and workpapers</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p> <p>All records necessary to support or validate premium payments: premium due date + 6 years</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Incentive Plan</p> <p>Records detailing employee eligibility and benefits under company incentive plans, including summary reports and workpapers</p>	<p>29 CFR 1627.3 29 CFR 516.6</p>	<p>Term of the benefit plan +1 year</p> <p>+2 year: records of additions/deductions from wages paid</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records for duration of plan +7 years</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Paid Time Off Plan</p> <p>Records detailing employee eligibility and benefits under employee paid time off plan</p>	<p>29 CFR 516.5 29 CFR 825.500 29 CFR 1627.3</p>	<p>Records supporting calculation of employee's paid compensation, including but not limited to FMLA records and fringe benefits, should be kept a minimum of 3 years</p> <p>Plan records: term of the benefit plan +1 year after its termination</p>	<p>Keep for as long as individual is participant in the plan or for duration of employment (whichever is longer) +7 years</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
<p>Benefits – Pension Plans</p> <p>Records detailing employee eligibility and benefits under company pension plans</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3 29 CFR 4007.10</p>	<p>Plan records: term of the benefit plan +1 year after its termination</p> <p>All records necessary to support or validate premium payments: premium due date +6 years</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Benefits – Profit Sharing Plan</p> <p>Records detailing employee eligibility and benefits under company profit sharing plans, including correspondence, summary reports, statements, and workpapers</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113 29 CFR 1627.3</p>	<p>Plan records: term of the benefit plan +1 year after its termination;</p> <p>All documents to support ERISA reporting: filing date +6 years</p> <p>Records should be kept as long as the employee is a participant in the plan</p>	<p>Keep individual participant records for as long as individual is a participant in the plan or for duration of employment (whichever is longer) +7 years, and additionally keep plan level records at least 7 years after last report filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Government Reporting – Benefit Reports</p> <p>Legally required reports related to employee benefits and benefit plans</p>	<p>29 USC 1027 29 USC 1059 29 USC 1113</p>	<p>Report filing date +6 years</p>	<p>Keep for at least 7 years from filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period</p>
<p>Government Reporting – Equal Employment Opportunity Forms</p> <p>Copies of legally required forms submitted to the EEOC documenting hiring and personnel actions</p>	<p>29 CFR 1602.7</p>	<p>Most recent report must be kept</p>	<p>Keep for at least 7 years from filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period</p>
<p>Government Reporting – Salary Administration</p> <p>Legally required forms submitted to the government to report earnings, deductions, taxes, etc.</p>	<p>26 CFR 31.6001-1</p>	<p>4 years following due date of relevant tax return period</p>	<p>Keep for at least 7 years from filing date</p> <p>Consideration: Claims/lawsuits concerning benefits are usually considered contract actions, and 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period</p>

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Health and Safety – Accident/Injury Reports Records describing job-related accidents and injuries (OSHA 300 log, privacy case list, annual summary, OSHA 301 Incident Report Forms)	29 CFR 1904.33	5 years following the end of the calendar year the records cover	Consideration: To the extent these records relate to exposure to hazardous substances, keep for 30 years. If records relate to employee exposed to acrylonitrile, inorganic arsenic, or 1,2-dibromo-3-chloropropane, records should be kept for at least 40 years or for the duration of employment, whichever is longer (29 CFR 1910.1018, 29 CFR 1910.1044, and 29 CFR 1910.1045)
Health and Safety – Employee Hazardous Exposure Records Records documenting specific instances when employees were exposed to hazardous substances	29 CFR 1910.1020	Duration of employment +30 years	Consideration: To the extent these records relate to employee exposed to acrylonitrile, inorganic arsenic, or 1,2-dibromo-3-chloropropane, records should be kept for at least 40 years or for the duration of employment, whichever is longer (29 CFR 1910.1018, 29 CFR 1910.1044, and 29 CFR 1910.1045)
Health and Safety – Employee Medical Records - Hazardous Exposure Employee medical records related to hazardous exposure	29 CFR 1910.1001 29 CFR 1910.1020	Duration of employment +30 years	Consideration: To the extent these records relate to employee exposed to acrylonitrile, inorganic arsenic, or 1,2-dibromo-3-chloropropane, records should be kept for at least 40 years or for the duration of employment, whichever is longer (29 CFR 1910.1018, 29 CFR 1910.1044, and 29 CFR 1910.1045)
Health and Safety – Employee Medical Records - Non Hazardous Exposure Employee medical records not related to hazardous exposure	RCSA 19-13-D3 45 CFR 164.105	6 years (policy documentation) 10 years (if in medical record)	Consideration: To the extent that the facility is a HIPAA hybrid entity, the healthcare component designation and adopted procedures will determine which portions of the employee/patient's record are to be kept in the employee file, the medical record, or both; Documentation of these determinations should be kept for a minimum of 10 years (45 CFR 164.105; 45 CFR 164.316)
Health and Safety – Hazard Communications Records Records documenting the communication of information about hazardous substances or dangerous situations to employees	29 CFR 1910.1200		Keep as long as in use +30 years Consideration: 30-year retention is consistent with similar industrial exposure retention requirements
Health and Safety – Material Safety Data Sheets Records maintained in locations where hazardous substances exist that describe the substances, effects, safety precautions, antidotes, and other related information	29 CFR 1910.1020	As long as in use +30 years	Consideration: Material safety data sheets need not be retained for any specified period as long as some record of the identity of the substance or agent (chemical name if known), where it was used, and when it was used, is retained for at least 30 years

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Health and Safety – Radiation Exposure Records Records documenting the level and type of radiation to which employees have been exposed	29 CFR 1910.1020	30 years	Keep documents applicable to exposure of individual employees for duration of employment +30 years Consideration: 30-year retention is consistent with similar industrial exposure retention requirements
Health and Safety – Workers' Compensation Records Records documenting occupational injuries and claims involving workers' compensation	29 CFR 1904.33	5 years following the end of the calendar year the records cover	Consideration: To the extent these records relate to exposure to hazardous substances, keep for 30 years. If records relate to employee exposed to acrylonitrile, inorganic arsenic, or 1,2-dibromo-3-chloropropane, records should be kept for at least 40 years or for the duration of employment, whichever is longer (29 CFR 1910.1018, 29 CFR 1910.1044, and 29 CFR 1910.1045)
Personnel Administration – Employee Grievances Records related to employee grievances filed with Human Resources	29 CFR 1602.14	1 year	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Administration – Layoff Records Records related to corporate labor force reductions	29 CFR 1602.14 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	1 year	Keep for at least 7 years from the date decision made or action taken, whichever is later Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Administration – Promotion Records Records related to employee promotions	29 CFR 1602.14 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	1 year	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Personnel Administration – Retirement Records Records related to decisions to retire employees	29 CFR 1602.14 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	1 year	Keep for at least 7 years from the date decision made or action taken, whichever is later Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Administration – Seniority and Merit Systems	29 CFR 1627.3	Duration of seniority or merit system +1 year	Keep for at least 7 years after last effective date Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period
Personnel Administration – Transfer Records Records related to decisions to transfer employees	29 CFR 1602.14 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	1 year	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Files – Active Employee Personnel Files Records documenting detailed personnel actions for active employees including payroll forms, education records, code of conduct records, plea agreements, confidentiality and security agreements, evaluations, and salary records	CGS § 31-128b CGS § 31-128c 29 CFR 1602.14 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	Duration of employment +1 year (for medical files, duration of employment +3 years)	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Files – Competency Assessments	29 CFR 1627.3	1 year from date action taken	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Personnel Files – Employee Evaluations Completed employee performance evaluation forms	29 CFR 1602.14 29 CFR 1620.32 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	2 years from evaluation or 1 year after individual's employment is terminated, whichever is later	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Files – Payroll Forms Forms used by Human Resources and/or Payroll Departments to create or change information regarding an employee's position, salary grade, payroll records, and termination	29 CFR 1602.14 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	3 years	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Files – Temporary Employee Personnel Files Records documenting personnel actions for temporary employees	CGS § 31-128b CGS § 31-128c 29 CFR 1602.14 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	Duration of employment +1 year (for medical files, duration of employment +3 years)	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Files – Terminated Employee Personnel Files Records documenting detailed personnel actions for terminated employees	CGS § 31-128b CGS § 31-128c 29 CFR 1602.14 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	Duration of employment +1 year (for medical files, duration of employment +3 years)	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Selection – Applications – Rejected Records documenting hiring activities for employees who were not hired	29 CFR 1602.14 29 CFR 1627.3	1 year	
Personnel Selection – Employment Requisition Files Records related to the requisition of new employees	29 CFR 1627.3	1 year from date action taken	

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Personnel Selection – Employment Test Results Test papers for any aptitude tests or the results of any physical examination considered by the employer in connection with any personnel action	29 CFR 1627.3	1 year from date action taken	Keep for duration of employment +7 years; For applicants not hired, keep for 1 year Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Selection – Ineligible Persons Documentation Including documentation, if any, that shows person is on GSA list or OIG Sanction Report	48 CFR 9.406-4		Keep for 5 years Consideration: Proof of appropriate compliance practices may need to be demonstrated to regulators; OIG or GSA debarment sanction will generally not exceed 5 years; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Personnel Selection – Job Announcements Records documenting notices of job openings communicated in the media or other means	29 CFR 1627.3	1 year	
Personnel Selection – Verification of Employment Eligibility (INS Form I-9) INS Form I-9 required by federal government	8 CFR 274a.2 RCSA 31-51k-2	3 years from date of hire, or 1 year after individual's employment is terminated, whichever is later 3 years if illegal alien	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Policies & Procedures – Affirmative Action Plan Records documenting plans and procedures for affirmative action	29 CFR 30.8	5 years	Keep for 7 years from last effective date of plan Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period
Policies & Procedures – Employee Handbooks, HR Policy Manuals Official records establishing business practices for personnel actions			Keep for 7 years from last effective date Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims Note: Consult internal compliance program for longer retention of handbooks and policy manuals

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Policies & Procedures – Job Descriptions/Performance Standards Records detailing job duties and performance expectations for each position	29 CFR 1620.32	+2 years	If record is used to explain a pay differential between genders, keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Safety Committee Minutes of meetings, list of committee members and attendance at meetings	RCSA § 31-40v-6	Current year +3 years	
Salary Administration – Bonus Determinations Records related to decisions to issue bonuses	29 CFR 1602.14 29 CFR 1620.32 29 CFR 1620.33 29 CFR 1627.2 29 CFR 1627.3	3 years	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Salary Administration – Cost of Living Records Reference materials available to assist in decisions to determine changes in the cost of living	29 CFR 1602.14 29 CFR 1627.3	3 years	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Salary Administration – Direct Deposit Application and Authorization Records related to employee authorized payroll direct deposit	29 CFR 1627.3	3 years	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Audit or investigation involving these materials may occur after the minimum retention period
Salary Administration – Earnings Records Records summarizing earnings of individual employees	29 CFR 1627.3 29 CFR 1620.32 29 CFR 1620.33	3 years	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Salary Administration – Form 1099 Internal Revenue Service Form 1099 for contract workers	26 CFR 31.6001-1 26 CFR 301.6501(e)-1	4 years following due date of relevant tax return 6 years after return filed if gross income omitted	Keep for at least 7 years after filing date of applicable tax return Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Audit or investigation involving these materials may occur after the minimum retention period
Salary Administration – Form 940/941 Internal Revenue Service Form 940 & 941	26 CFR 31.6001-1 26 CFR 301.6501(e)-1	4 years following due date of relevant tax return 6 years after return filed if gross income omitted	Keep for at least 7 years after filing date of applicable tax return Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Audit or investigation involving these materials may occur after the minimum retention period
Salary Administration – Form W-2 Internal Revenue Service Form W-2 for company employees	26 CFR 31.6001-1 26 CFR 301.6501(e)-1	4 years following due date of relevant tax return 6 years after return filed if gross income omitted	Keep for 7 years after employment ends or for 7 years after individual is no longer receiving/eligible for retirement benefits, whichever is longer Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims Note: Be aware that some retirement plan auditors are asking for W-2 forms from 20+ years prior to audit, so longer retention period may be desirable
Salary Administration – Form W-4 Internal Revenue Service Form W-4 for company employees	26 CFR 31.6001-1 26 CFR 301.6501(e)-1	4 years following due date of relevant tax return 6 years after return filed if gross income omitted	Keep for 7 years after employment ends or for 7 years after individual is no longer receiving/eligible for retirement benefits, whichever is longer Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims Note: Be aware that some retirement plan auditors are asking for W-2 forms from 20+ years prior to audit, so longer retention period may be desirable
Salary Administration – Pay Scales Charts used to determine salary for job classifications	29 CFR 516.6 29 CFR 1602.14 29 CFR 1620.32 29 CFR 1620.33 29 CFR 1627.3	2 years from last effective date	Keep at least +7 years from last effective date Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Salary Administration – Payroll Deduction Authorizations Records related to employee authorized payroll deductions	29 CFR 516.2 29 CFR 516.5 29 CFR 516.6 29 CFR 825 29 CFR 1627.3 29 CFR 2509 29 CFR 2530	3 years	Keep for duration of employment +7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Salary Administration – Salary Surveys Information gathered to determine industry and geographic salary guidelines for job classification	29 CFR 516.6 29 CFR 1620.32 29 CFR 1620.33 29 CFR 1627.3	2 years	Keep for at least 7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim
Salary Administration – W-9 Letters W-9 letters sent to company employees	26 CFR 31.6001-1 26 CFR 301.6501(e)-1	4 years after the due date of tax return period, or the date such tax is paid, whichever is later	Keep for duration of employment +10 years Consideration: The look back for tax audits is 10 years
Training – Course Listings Listing of training opportunities available to employees			Keep for at least 7 years after last effective date Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Audit or investigation involving these materials may occur
Training – Employee Certification Certification or licenses required for employees to perform a particular job or task	29 CFR 516.5	3 years	Keep for at least 7 years after last effective date Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Audit or investigation involving these materials may occur after the minimum retention period
Training – Training Materials Records containing materials used to train employees, including records related to the development and operation of company sponsored training programs and seminars	29 CFR 1627.3	1 year	Keep for at least 7 years after last effective date Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Audit or investigation involving these materials may occur after the minimum retention period

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

LABORATORY, PATHOLOGY & BLOOD

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Analytic System Records (Laboratory) Quality control and patient test records (including instrument printouts, if applicable), and records documenting analytic systems activities	42 CFR 493.1105 42 CFR 493.1252-1289	2 years	
Blocks Pathology specimen blocks	42 CFR 493.1105	2 years from date of examination	Consideration: For as long as a block is retained, patient must be allowed access to the block consistent with CGS § 19a-490b
Blood and Blood Products Immunohematology records and reports, blood and blood product records, and transfusion records	21 CFR 606.160 42 CFR 493.1105	10 years after the records of processing are completed or 6 months after the latest expiration date for the individual product, whichever is later If there is no expiration date, records are retained indefinitely	
Blood Bank – Concurrent Recordkeeping Each step in collection, processing, compatibility testing, storage and distribution of each unit of blood and blood component must be documented in a manner that would allow tracing	21 CFR 606.160 42 CFR 482.27	10 years, in a manner that permits prompt retrieval	Permanent retention of portions of the blood records may be appropriate Consideration: Compliance with all FDA blood bank requirements may be facilitated by permanent retention of some or all of these records as the department director may advise Note: Donor's medical history must be kept for no less than 1 year for DPH inspection
Blood Bank – Deferred Donors, Donors Under Surveillance, Unsuitable Donors Records of unsuitable or deferred donors, and blood donors placed under surveillance for the recipient's protection	21 CFR 606.160 21 CFR 610.41	Permanently	Consideration: Permanent retention of unsuitable and/or deferred donors is consistent with the recommendations of the College of American Pathologists and FDA regulatory scheme
Blood Bank – Quality Control Records Records documenting quality control related to blood donations	21 CFR 606.100 21 CFR 606.160 21 CFR 610.53	10 years	Keep for 10 years, at a minimum Consideration: FDA inspectors will review for quality controls and records relating to unexplained discrepancies; Documentation of steps in follow up to quality reviews must be available for inspection 21 CFR 610.53 requires a 10 year storage period for plasma products, frozen red blood cells and albumin, so records must be retained for at least same period
Lab Reports (Other Than Pathology Reports) Laboratory reports other than pathology reports	RCSA § 19a-14-42 RCSA § 19-13-D3 42 CFR 493.1105	5 years, but only positive (abnormal) results need be retained	Keep for 10 years, with patient's medical record Consideration: Risk management, quality and integration of record systems weigh in favor of keeping all test results for a minimum of 10 years

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Pathology Test Reports (Laboratory) Original pathology test reports (including final, preliminary and corrected reports)	RCSA § 19-13-D3 42 CFR 493.1105	10 years	Consideration: Federal regulation requires 10 years for pathology reports, superseding any State exception for a shorter timeframe
Proficiency Testing Records (Laboratory)	42 CFR 493.1105	2 years	
Quality System Assessment Records (Laboratory)	42 CFR 493.1105	2 years	
Slides (cytology) Records and cytology slide preparations (see different requirement for histopathology slides)	RCSA § 19a-14-42 42 CFR 493.1105 42 CFR 493.1274(f)	7 years	Based on risk management factors, continuity of care, availability of data for quality or research purposes, it is strongly recommended that all records, including slides , be kept for a minimum of 10 years Consideration: Slides may be loaned to proficiency testing programs, but documentation of the loan is required Consideration: For as long as a slide is retained, patient must be allowed access to the slide consistent with CGS § 19a-490b
Slides (histopathology) Records and histopathology slide preparations	42 CFR 493.1105	10 years	Consideration: For as long as a slide is retained, patient must be allowed access to the slide consistent with CGS § 19a-490b
Test Procedures Records of laboratory test procedures	42 CFR 493.1105	2 years after procedure has been discontinued (each record must include dates of initial use and discontinuance)	
Test Requisitions and Authorizations Records of laboratory test requisitions and test authorizations	42 CFR 493.1105	2 years	
Test System Performance Specifications Records of test system performance specifications that the laboratory establishes or verifies	42 CFR 493.1105 42 CFR 493.1253	Full period that the laboratory uses the test system, but no less than 2 years	
Tissue Tissue specimens intended for pathology examination	42 CFR 493.1105	Preserve remnants until a diagnosis is made on the specimen	Consideration: The College of American Pathologists recommends 2 weeks after final report for surgical pathology of wet tissue (including bone marrow) Consideration: For as long as a tissue specimen is retained, patient must be allowed access to the tissue consistent with CGS § 19a-490b

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

LEGAL/RISK

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	Additional Recommendations and Considerations
Adverse Event Reports Connecticut mandated adverse event reports filed with the Department of Public Health	RCSA § 19a-127n-2	3 years, at a minimum	Consideration: If adverse event is also the subject of a claim, ensure longer retention
Incident Reports Incident reports where no claim has been made	CGS § 19a-582 CGS § 19a-583		Keep for a minimum of 10 years (length of retention for medical record) Consideration: In instances where the statute of limitations may exceed 10 years, retention of pertinent materials may need to be extended; Examples include sexual abuse, exploitation or assault of a minor (age of majority +30 years); Where the statute has been tolled by agreement or court order; Where the statute of limitations has been extended by a collection action
Litigation – Claims, Complaints and Lawsuits Records of claims or active litigation	RCSA § 19a-14-42 (medical liability claims)	Retain until claim or suit is fully resolved	Keep records for 3 years after claim or suit is resolved Consideration: Audits, claims reporting and other administrative activities rely on closed claim information Note: Destruction schedules for electronic information should not be shorter than non-electronic materials – version management and multiple copy management should be considered; Additionally, all potentially relevant electronically stored information should be maintained where it is anticipated it will be discoverable as part of a claim or suit
Releases of Claims or Suits Records demonstrating final disposition of claims, including settlement papers and releases			Keep permanently Consideration: Paperwork for final disposition may not exist in any other place; Protecting the facility from double payment may depend on being able to reproduce settlement paperwork

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

MEDICAL STAFF AND CLINICAL DEPARTMENT RECORDS

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Bylaws, Rules & Regulations of the Medical Staff	RCSA § 19-13-D3 33 CGS 33-1000, <i>et. seq.</i> 42 CFR 482.12	Current documents should be available for inspection	Keep permanently Consideration: Historic revisions of medical staff bylaws, rules and regulations are core documents that should be maintained permanently
Credentialing Files	42 CFR 482.22	Current files should be available for inspection	Keep for 7 years following termination of privileges Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Regulators may review these materials; Maintain longer if a claim or dispute exists
Dietary Records regarding equipment and personnel, menus, methods of sanitizing, food handling and garbage disposal	RCSA § 19-13-D3(h) 42 CFR 482.28 RCSA 19a-495-171(v) RCSA 19a-495-6c	Current materials must be available for inspection Menus maintained at least 30 days	Keep for 3 years Consideration: Regulators may review these materials
Hearings or Other Proceedings Concerning Medical Staff Privileges	RCSA 19a-495-5b(b) RCSA 19-13-D48 RCSA 19-13-D3(c)	Current documents should be available for inspection	Keep for 7 years following termination of privileges Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Regulators may review these materials; Maintain longer if a claim or dispute exists
Infection Control Program Records of meetings and minutes	RCSA § 19-13-D3(l)	Proof of current meetings and minutes must be available for inspection	Keep for 3 years Consideration: Regulators may review these materials
Minutes – Credentials Committee Meetings	RCSA 19-13-D3(c)	Proof of current meetings and minutes must be available for inspection	Keep for 25 years [policy reconsideration] Consideration: Historic information concerning credentialing may be important to medical staff governance and oversight
Minutes – Executive Committee Meetings	RCSA 19-13-D3(c)	Proof of current meetings and minutes must be available for inspection	Keep for 25 years [policy reconsideration] Consideration: Historic information concerning medical staff executive committee meetings may be important to medical staff governance and oversight

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Minutes – Medical Staff Conferences and General Staff Meetings	RCSA § 19-13-D3(c)	Current minutes must be kept	Keep for 25 years [policy reconsideration] Consideration: Historic information concerning medical staff conferences and general staff meetings may be important to medical staff governance and oversight
Nursing Ratios	RCSA § 19-13-D3(e) 42 CFR 482.23	Proof of nurse staffing and adequate coverage must be available for inspection	Keep for 3 years Consideration: Regulators may review these materials

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

MISCELLANEOUS

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Audits – Internal	42 CFR 425.314		Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event, and these materials may be necessary to demonstrate internal controls
Compliance Statements and Affidavits Statements of Annual Disclosures and Attestations regarding compliance			Keep permanently Consideration: The potential for serial investigations or look-backs indicate that all disclosures and attestations should be permanently maintained
Contracts/Purchase Orders Copies of contracts for goods, services and payment	RCSA § 19-13-D3 42 CFR 482.12		Keep for 7 years Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, regulators will seek proof of all contracted services arrangements Note: If in dispute, retain until dispute is fully resolved
Policies & Procedures – General Policies and procedures applicable to hospital operations	42 CFR 482 RCSA 19a-495-571	Current materials must be available for inspection	Keep no less than 10 years, and keep prior version or revision Consideration: Regulators are increasingly relying on policy adherence and policy decision-making to determine compliance with state and federal laws; Background and notes may be important to retain with policies to track historical changes
Policies & Procedures – HIPAA Documents describing HIPAA Privacy and Security policies, forms, and compliance-related documents	45 CFR 164.530 45 CFR 164.316	6 years	Keep 10 years Consideration: Overlap with other policies warrants extending to 10 years

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

PATIENT ACCOUNT SERVICES

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Account Ledger Index Lists accounts from the Account Ledger in alphabetical order by patient name	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Accounts Receivable Aging Report Accounts receivable aging information as of preliminary close by financial class and service code	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Accounts Receivable Ledger Historical account information for patients who are no longer active	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Cash Journal Entry Summary Detailed list of journal entries passed to the general ledger	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Cash Receipts Records documenting cash payments received for medical care, including copy of bill and receipt; Records may be batched for data entry	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Cash Receipts Journal Lists all payments received as of the date of the report	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Daily Revenue Analysis Report Lists daily and month-to-date patient days information as well as month-to-date revenue by department	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Detail Age Analysis Report Lists all aged accounts and amounts as of month-end, including patient, industrial, and unbilled discharged account detail as well as active account and pre-service account summaries	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Discharged Accounts Report Lists discharged patients, including one-day stays, and leave of absence patients	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Discounted Procedures Report Year-to-date summary of gross and net revenue billed for rooms and procedures for discounted payers	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Insurance Remittance Payments received from insurance companies	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Management Reports Includes management level daily, monthly, and year-to-date statistical analysis for inpatients and outpatients	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Medicare 3-Day Window Report Lists non-combined accounts that may qualify for combined billing under Medicare's regulations for PPS and Non-PPS coverage	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Medicare Claim Acknowledgement Report Acknowledgement of Medicare electronic claims received by insurers	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Medicare/Medicaid Records Copies of Medicare and Medicaid financial, administrative, and program records associated with claims, reimbursement, and client activities	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Monthly Late Charge Analysis Report Lists current month and year-to-date late charges by department	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Monthly Medicare Revenue Analysis Report Current month and year-to-date Medicare patient days and revenue information by department	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Monthly Physician Analysis Summary Statistics for current month and year-to-date inpatient Medicare revenue	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Monthly Physician Analysis Summary Report Lists attending physicians by their percentage of total revenue in descending order or by attending physician number and financial class	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Monthly Procedure Analysis Report Current month and year-to-date procedure code analysis for both inpatients and outpatients, including all procedure types	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Monthly Relative Value Analysis Report Current month and year-to-date relative value analysis of procedures for inpatients and outpatients	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Monthly Revenue Analysis Report Current month and year-to-date patient days and revenue information by department, service code, employer, insurance plan, and medical specialty	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Occupancy Report Detailed information about patient occupancy by nurse station and by patient type	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-495-571 RCSA 19a-495-5b	Materials that support cost reports must be available for review and inspection Materials must support/comply with State building, fire safety and national electric codes	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Patient Accounting Files Patient accounting information that contains diagnosis or treatment related information, including admissions forms, insurance verification forms, Medicare eligibility verification form, consent to treat form, admissions reports, examination records, records of treatment administered, medical supplies used in treatment, patient charge summaries, and remittance advices	31 USC 3731 42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-25-3 CGS §19a-550	Materials that support cost reports must be available for review and inspection 10 years for purpose of False Claims Act	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Patient Activity Report Lists activities performed, such as an attending physician change or a cancelled admission	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 17b-262-342 RCSA 17-134d-80	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Procedure Analysis Report Lists current month and year-to-date procedures by financial class	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Procedures — No Activity Last 12 Months Report Lists all active procedures that have had no activity in the last 12 months	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Registrations Activity Report Reports on active and discharged registrations	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-495-571	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Remittances Received – Detailed Report Report of the electronic remittance advice for Medicare payments	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Remittances Received – Report Lists transmitted remittance advices received by electronic processing for various payer plans	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Room/Bed Transfer Report Lists information about room/bed transfers	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24 RCSA 19a-495-571	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Third Party Aged Detail Report Detailed aging analysis of third party liability by patient number	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Third Party Analysis Report Analysis of third party liability, which includes amounts owed by insurers (primary, secondary, and tertiary) of final billed accounts	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Transaction Change Log Lists journal entries and payment records that changed within the time period between two successive cutoff dates	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Unapplied Cash Log/Activity Report Lists the daily unapplied cash activity and provides information about all unapplied cash	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Weekly/Monthly Accounts Receivable Analysis Report Weekly/monthly account analysis and account summary	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Write-off Analysis Report Detailed write-off information	42 USC 1395g 42 CFR 412 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

PAYROLL

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
<p>Collective Bargaining Agreements and Employment Contracts</p> <p>Collective bargaining agreements, individual employment contracts, and written memoranda summarizing the terms of any oral employment agreements</p>	29 CFR 516.5	Duration of agreement +3 years	<p>Keep for duration of agreement +7 years</p> <p>Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims</p>
<p>Compensation Tables</p> <p>Tables and schedules that provide the rates used in computing straight-time earnings, wages, salary or overtime pay compensation</p>	29 CFR 516.6	2 years	<p>Keep for at least 7 years after last effective date</p> <p>Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim</p>
<p>Garnishment Orders and Accounting</p> <p>Legal orders received from courts requiring specified amounts of money to be withheld from employee wages to satisfy a debt, including records related to the withholding and payment to third parties as required by court order</p>	29 CFR 516.5 29 CFR 1627.3	3 years	<p>Keep for duration of employment +7 years</p> <p>Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period</p>
<p>Payroll Checks – Paid/Cleared</p> <p>Checks issued for payroll that have been cashed and returned by the bank</p>	29 CFR 516.5 29 CFR 1627.3 CGS §31-66	3 years	<p>Keep at least 7 years after calendar year in which check was issued</p> <p>Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Audit or investigation involving these materials may occur after the minimum retention period</p>
<p>Payroll Reconciliations</p> <p>Payroll reconciliation reports, workpapers and payroll edits</p>	29 CFR 516.5 29 CFR 1627.3 CGS §31-66	3 years	<p>Keep for duration of employment +7 years</p> <p>Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Additionally, if in dispute, retain until dispute is fully resolved</p>
<p>Payroll Records</p> <p>Records documenting payments for payroll including dates, employee name, occupation, address, date of birth, rate of pay, compensation earned, paid time off, withholding amounts and purpose, final check amount and other related information, including payroll itineraries, and pay stubs</p>	CGS § 31-66 29 CFR 516.2 29 CFR 516.5 29 CFR 825.500 29 CFR 1627.3	3 years	<p>Keep for duration of employment +7 years</p> <p>Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim</p>

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
<p>Payroll Reports and Workpapers</p> <p>Includes consolidated payroll outstanding/paid report, payroll deletes, payroll control log, payroll void reports and payroll workpapers</p>	<p>29 CFR 516.5 29 CFR 1627.3 CGS § 31-66</p>	<p>3 years</p>	<p>Keep for duration of employment +7 years</p> <p>Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim</p>
<p>State Income Withholding</p> <p>Records pertinent to withholding of State income tax</p>	<p>RCSA § 12-740(c)-2</p>	<p>4 years</p>	<p>Keep for 10 years</p> <p>Consideration: The look back for tax audits is 10 years</p>
<p>Time Cards</p> <p>Records indicating time worked, including absences, vacation, sick leave, etc., including payroll tickets, time slips, and time edits</p>	<p>CGS § 31-66 29 CFR 516.5 29 CFR 825.500</p>	<p>3 years</p>	<p>Keep for duration of employment +7 years</p> <p>Consideration: 7 years adds 1 year to the 6-year statute of limitations period for contract claims; Proof of appropriate employment practices may be needed beyond minimum legal retention period; If a claim is alleged against employer, all relevant personnel records should be preserved until final disposition of the claim</p>

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

PHARMACY

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Adverse Drug or Biological Reactions Records relating to adverse drug reactions in patients	42 CFR 482.25 RCSA 19a-127n-2	All adverse event reports maintained at facility at least 3 years	Keep for 10 years with patient's medical record Consideration: Voluntary Medwatch forms and State adverse event reporting may overlap
Controlled Substance Transfers Between Pharmacies Records of transfers of controlled substances between pharmacies	CGS § 21a-249 CGS § 21a-254 RCSA 21a-254-2 to 6 21 CFR 1304.04	3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Controlled Substances Inventory Records Inventory records of controlled substances, including the initial and biennial inventories	CGS § 21a-254(h) 21 CFR 1304.04	3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Controlled Substances Order Form DEA Form 222 for ordering Schedule I and II controlled substances	CGS § 21a-248(c) 21 CFR 1304.04 21 CFR 1305.17	3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Controlled Substances Receipts and Invoices Receipts and invoices for Schedule III, IV and V controlled substances	CGS § 21a-254 21 CFR 1304.04	3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
DEA Registration Certificate Form 223	21 CFR 1301.35 21 CFR 1304.04		Keep permanently Consideration: This form is a core document that may be needed in the future to demonstrate continuous compliance
FDA Adverse Event Report – Medical Device Records relating to mandatory reporting of adverse event with a medical device, including Medwatch Form 3500A (individual event report) and FDA Form 3419 (semi-annual report)	21 CFR 803.18	2 years from the date of the event	Keep for 11 years after adverse event Consideration: 11 years adds one year to the 10-year statute of limitations for product liability claims
Inventory of Controlled Substances for Disposal Records of disposal of controlled substances, such as DEA Form 41 documenting registrant's inventory of drugs surrendered	CGS § 21a-254 21 CFR 1304.04 21 CFR 1307.21	3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Medwatch Form 3500A Records relating to mandatory reporting of adverse event with drug or biological (occurring during clinical studies), or medical device, including Medwatch Form 3500A (individual event report) and FDA Form 3419 (semi-annual report)	21 CFR 803.18	2 years from the date of the event if report is mandatory	Keep for 11 years after adverse event Consideration: 11 years adds one year to the 10-year statute of limitations for product liability claims; State adverse event reporting may overlap
Policy Concerning Electronic Drug Records Policies reflecting the manner in which the hospital's electronic drug records are created and maintained	RCSA § 21a-244-3	Last effective date of policy +3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Power of Attorney to Sign Order Forms for Controlled Substances	21 CFR 1304.04 21 CFR 1305.05	2 years	Keep for 3 years Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Prescriptions for Controlled Substances Records of controlled substances distributed or dispensed	CGS § 21a-249 CGS § 21a-250(a) CGS § 21a-254 21 CFR 1304.04	3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Prescriptions for Outpatient Use Prescriptions for drugs or devices dispensed by an institutional pharmacy for outpatient use or for an employee or retiree of the hospital	CGS § 20-615 RCSA 20-576-46	3 years	
Proof of Use Sheet (Controlled Substances) Records of controlled substance showing time of administering or dispensing, prescribing physician and nurse administering or dispensing the substance	CGS § 21a-254 RCSA § 21a-254-7	3 years	Keep for a minimum of 3 years Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Quality Assurance Program (Outpatient) Written copy of quality assurance program for drugs or devices dispensed by an institutional pharmacy for outpatient use or for an employee or retiree of the hospital	RCSA § 20-635-5	Current program +3 years	Consideration: Records to be kept on premises and available to the pharmacy department and all pharmacy personnel; Also there may be overlap with federal CoPs for pharmacy (42 CFR 482.25) and quality assurance (42 CFR 482.21)

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Quality Assurance Review (Outpatient) Records of quality assurance review for prescription errors, filed by date, related to prescriptions for drugs or devices dispensed by an institutional pharmacy for outpatient use or for an employee or retiree of the hospital	RCSA § 20-635-5	3 years	Consideration: There may be overlap with federal CoPs for pharmacy (42 CFR 482.25) and quality assurance (42 CFR 482.21)
Receipts for Controlled Substance Records Removed by Law Enforcement Receipts provided by persons authorized to enforce Connecticut controlled substance statutes or Connecticut food, drug and cosmetic laws for removal of records for purpose of investigation or as evidence	CGS § 21a-254(i)	3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Report of Loss or Theft of Controlled Substances Reports of lost or stolen controlled substances, including DEA Form 106	CGS § 21a-254 RCSA § 21a-262-3 21 CFR 1301.76 21 CFR 1304.04	3 years	Consideration: Records concerning controlled substances must be maintained on premises, must be separated from other records, and must be readily available for inspection according to various state and federal requirements
Report of Prescription Error (Outpatient) Reports of errors of clinical significance relating to the dispensing (by an institutional pharmacy to an outpatient, employee or retiree) of a drug that results in or may reasonably be expected to result in injury to or death of a patient	CGS § 20-635	3 years	Consideration: There may be overlap with federal CoPs for pharmacy (42 CFR 482.25) and quality assurance (42 CFR 482.21); Voluntary Medwatch forms and state adverse event reporting may overlap
Training – Pharmacy Technician Records of initial and continuing training of pharmacy technicians	RCSA § 20-576-37		Keep for length of pharmacy technician's employment +10 years Consideration: Regulators may request this documentation

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

REIMBURSEMENT

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Correspondence with Fiscal Intermediaries Correspondence with third party intermediaries contracted with HHS	31 USC 3731		Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Correspondence with HHS Correspondence with the Department of Health and Human Services	31 USC 3731		Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Cost Report Materials Cost reports filed with HHS for Medicare/Medicaid reimbursement, appeals, supporting documents, and workpapers used to construct reports	31 USC 3731 42 USC 1395g 42 CFR 413.20 42 CFR 413.24 RCSA 19a-643-206	Materials that support cost reports must be available for review and inspection	Cost Report Year +15 years Consideration: Cost report changes, changes in federal interpretation and serial nature of reports support long retention
Reimbursement General Files Reference information used by the accountants that is not needed for cost reports or appeals	31 USC 3731		Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event; These materials may also be necessary as back up relating to audits and contractual disputes with non-governmental payers
Reimbursement OIG Requests Copies of information requested by HHS Office of Inspector General	31 USC 3731		Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Reimbursement Reports Summary reports detailing reimbursement totals by facility or cost center	31 USC 3731 42 CFR 413.20 42 CFR 413.24	Materials that support cost reports must be available for review and inspection	Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event
Training – Reimbursement Documentation of training concerning reimbursement, including sign-in sheets, agendas, evaluations, certificate copies, manuals, and supporting materials for continuing education credits			Keep for 10 years Consideration: The False Claims Act may be enforced up to 10 years after an event

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

TAX

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Acquisition/Divestiture/Reorganization Tax Research and Workpapers Research for acquisitions, divestitures, and reorganizations including due diligence	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years from the date the return was due or filed, whichever is later 10 years after assessment date pursuant to court proceeding or levy to collect the tax	Keep records substantiating the purchase price of property that could eventually be sold (such as investments and business fixed assets) until disposition of property +10 years Consideration: The look back for tax audits is 10 years
Compliance – Tax Account Reports and Analysis Reports and analysis related to specific tax accounts	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years	Keep for 10 years Consideration: The look back for tax audits is 10 years
Federal Employment Tax – Reports and Workpapers Workpapers and summary reports for federal employment tax returns	26 CFR 31.6001-1 26 CFR 31.6001-2	4 years after the date the tax is due or paid, whichever is later	Keep for 10 years Consideration: The look back for tax audits is 10 years
Federal Employment Tax – Returns Federal employment tax returns	26 CFR 31.6001-1 26 CFR 31.6001-2	4 years after the date the tax is due or paid, whichever is later	Recommendations: Keep permanently Consideration: These are core documents that may be needed for future analysis or business decisions
Federal Employment Tax – Withholding Certificate Certificate documenting permission to withhold taxes from payroll	26 CFR 31.6001-1	4 years	Keep permanently Consideration: This is a core document that may be needed in the future to demonstrate continuous compliance
Federal Excise Tax – Reports and Workpapers Workpapers and summary reports for federal excise tax returns	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years from the date the return was due or filed, whichever is later 10 years after assessment date pursuant to court proceeding or levy to collect the tax	Keep workpapers for 10 years Consideration: The look back for tax audits is 10 years
Federal Excise Tax – Returns Federal excise tax returns	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years from the date the return was due or filed, whichever is later 10 years after assessment date pursuant to court proceeding or levy to collect the tax	Keep permanently Consideration: These are core documents that may be needed for future analysis or business decisions
Federal Income Tax – Correspondence Correspondence related to federal income tax returns	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years from the date the return was due or filed, whichever is later	Keep for 10 years Consideration: The look back for tax audits is 10 years

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
Federal Income Tax - IRS Audit Reports Reports prepared by IRS containing tax audit findings, conclusions, and agreements	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years after report is issued	Keep for 10 years Consideration: The look back period for audit assessments is 10 years
Federal Income Tax - Protests/Appeals/Claims for Refunds Records related to protests, appeals, and claims for refunds from federal income taxes	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years after report is issued 10 years after assessment date pursuant to court proceeding or levy to collect the tax	Keep while protest/appeal, or claim for refund, is pending +4 years Consideration: These materials may be needed for future business planning, making the extended retention appropriate
Federal Income Tax – Reports and Workpapers Workpapers and summary reports for federal income tax returns	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years from the date the return was due or filed, whichever is later 10 years after assessment date pursuant to court proceeding or levy to collect the tax	Keep for 10 years Consideration: The look back for tax audits is 10 years
Federal Income Tax - Returns Federal income tax returns	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years from the date the return was due or filed, whichever is later 10 years after assessment date pursuant to court proceeding or levy to collect the tax	Keep permanently Consideration: These are core documents that may be needed for future analysis or business decisions
Federal Research Files Research files for federal tax issues	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years from the date the return was due or filed, whichever is later	Keep for 10 years Consideration: The look back for tax audits is 10 years
General – Tax Compliance Files Records related to tax compliance issues	26 CFR 301.6501(e)-1 26 CFR 301.6502-1 31 USC 3731	6 years from the date the return was due or filed, whichever is later	Keep for 10 years Consideration: The look back for tax audits is 10 years
State/Local – Audit Reports and Workpapers Audit reports and workpapers for state and local taxes	RCSA § 12-740(c)-2	4 years	Keep for at least 10 years after applicable tax return filing date Consideration: The look back for tax audits is 10 years
State/Local – Income Tax Returns State and local income tax or franchise tax returns	CGS § 12-233	3 years from the date the return was due or received by DRS, whichever is later	Keep permanently Consideration: These are core documents that may be needed for future analysis or business decisions
State/Local – Property Tax Returns Property tax returns	CGS § 12-53(c)	3 years following the assessment date	Keep permanently Consideration: These are core documents that may be needed for future analysis or business decisions

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code

Document Description	Legal Authority for Retention	Minimum Retention Required by Law	HARTFORD HEALTHCARE POLICY
State/Local – Property Tax Workpapers Workpapers and summary reports for property tax returns	CGS § 12-53(c)	3 years following the assessment date	Keep for 10 years Consideration: The look back for tax audits is 10 years
State/Local – Research Files Research files for state and local tax issues	CGS § 12-415(f)	3 years following the assessment date	Keep for 10 years Consideration: The look back for tax audits is 10 years
State/Local – Sales and Use Tax Returns Sales and Use tax returns	CGS § 12-415(f)	3 years from last day of the month following the applicable tax period or date return is filed, whichever is later	Keep permanently Consideration: These are core documents that may be needed for future analysis or business decisions
State/Local – Sales and Use Tax Workpapers Workpapers and summary reports for sales and use tax returns	CGS § 12-415(f)	3 years from last day of the month following the applicable tax period or date return is filed, whichever is later	Keep for 10 years Consideration: The look back for tax audits is 10 years
State/Local – Unemployment Tax Reports and Workpapers Workpapers and summary reports for state and local taxes	RCSA § 12-740(c)-2	4 years	Keep for at least 10 years after applicable tax return filing date Consideration: The look back for tax audits is 10 years
State/Local – Income Tax Workpapers Workpapers and summary reports for state and local income or franchise tax returns	CGS § 12-233	3 years from the date the return was due or received by DRS, whichever is later	Keep for 10 years Consideration: The look back for tax audits is 10 years

LEGEND:

CFR = Code of Federal Regulations; CGS = Connecticut General Statutes; RCSA = Regulations of Connecticut State Agencies; USC = United States Code