**Record Retention**

**Policy Statement**

Healthcare providers are required by state and federal laws to retain records for residents/tenants that they serve as well as employees hired within their organization. This policy provides guidelines for retention of records within a health care setting.

**Procedures**

**Employee Records:**

Employers must maintain the following employee records for the minimum period in this policy and procedure.

* I-9 form must be maintained at least 3 years after hire and 1 full year after employment has ended, whichever date is later.
* Recruitment and hiring paperwork for 1 year, unless the employee has been terminated, in which the records shall be maintained for a full year from the official termination date. Recruitment and hiring paperwork includes:
	+ On-boarding documents such as application forms, interview notes, compensation and pay rate documents (unless detailed later in this policy), promotion, or demotion records.
* Tax records must be maintained for at least 4 fiscal years (4 fiscal years is defined as the end of the 4th quarter of the 4th year). Tax records includes:
	+ Employer identification number
	+ Amounts and dates of all wage, annuity, and pension payments.
	+ Tips
	+ Fair market value of in-kind wages paid.
	+ Name, address, social security number, occupations
	+ Dates of employment
	+ Periods for which employees and recipients were paid while absent due to sickness or injury and amount of weekly rate of pay employer or third-party payor made.
	+ Copies of tax withholding certificates (includes W-4, W-4P, W-4S, and W-4V)
	+ Dates and amounts of tax deposits made, including acknowledgement number for deposits.
	+ Copies of returns filed and confirmation number.
	+ Records of fringe benefits and expense reimbursements including substantiation.
	+ Documentation to substantiate any credits claimed. Records related to qualified sick leave wages and qualified family leave wages. **For leave taken after March 31, 2021, and records related to qualified wages for the employee retention credit paid after June 30, 2021, shall be maintained for at least 6 years.**
	+ Documentation to substantiate the amount of any employer or employee share of social security tax that was deferred and paid for 2020.
* Employee benefits such as 401k plans, election forms, plan term records, COBRA documentation must be maintained for at least 6 years after employment has ended.
* Payroll records must be maintained for a minimum of 3 years including any records that explain reasons for wage disparity such as gender.
* Job evaluations, bargaining agreements, and wage rates must be maintained for at least 2 years.
* Time and attendance records must be maintained for the full period of employment plus 5 years.
* All medical records for at least 3 years after termination of employment. Medical records include FMLA leave requests, and worker’s compensation claims.
* Work-related injuries must be maintained for at least 5 years.
* If litigation procedures are in process regarding the employee, the employee’s records must be maintained until the end of litigation procedures.
* The Equal Employment Opportunity Commission requires that all records related to the charge or action of discrimination be retained until the final disposition of the charge or action, meaning the expiration of the statutory period within which the aggrieved person may bring an action in the U.S. District Court.

According to Iowa rules, employee records must be accessible at the place or places of employment, or at one or more established central record keeping offices. When requested, employees’ records must be made available within 72 hours of the request.

The Federal Trade Commission recommends employers develop a plan for employee record disposal when the appropriate time frames have been met. Examples of acceptable record disposal includes:

* Electronic records shall be deleted from all storage locations.
* Paper records shall be securely shredded or burnt.
* The best practice recommended by the Federal Trade Commission includes enlisting assistance of destruction of records with a third-party that can provide a certificate of destruction as proof of proper document disposal.

**Resident Records:**

According to the Health Insurance Portability and Accountability Act (HIPAA), healthcare providers are required to retain medical records for a minimum of six years from the date of creation or the last effective date, whichever is later.

The state of Iowa requires adult patient’s records be retained for 7 years from the last date of service. If the patient is a minor, the record must be maintained for 1 year after the minor attains the age of majority (or the age of 19).

According to Iowa Administrative Rules, 481-58.15(5)b and d, when a nursing home has a change of ownership, the records shall be retained within the nursing home. If the nursing home ceases to operate, the resident’s record shall be released to the nursing home (or other provider) to which the resident is transferred. If no transfer occurs, the record shall be released to the individual’s physician. Note, other levels of care (i.e. Assisted Living) only provide guidance to the retention time of records and do not provide guidance on a change of owner or ceasing to operate.

**References:**

Secure Scan (2023. May. 11) *2023 HR Record Retention Guidelines Understanding the Legal Requirements for Storing Employee Related Data*. <https://www.securescan.com/articles/document-scanning/hr-record-retention-guidelines/>

Iowa Labor Services (2023. Apr. 19). *Chapter 216 Records to be Kept by Employers*. <https://www.legis.iowa.gov/docs/ACO/chapter/875.216.pdf>

Inspections and Appeals (2023. Jun. 28). *Nursing Facilities.* <https://www.legis.iowa.gov/docs/iac/chapter/481.58.pdf>.

Secure Scan (2023. May 24). *Medical Record Retention and Destruction: Our Guide for 2023.* [Https://www.securescan.com/articles/records-management/medical-record-retention-and-destruction-our-guide-for-2023/](https://www.securescan.com/articles/records-management/medical-record-retention-and-destruction-our-guide-for-2023/)