

Personal Information Retention and Destruction Operating Guideline

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CONFIDENTIAL

1. OBJECTIVE

- 1.1 Dialogue manages different types of information and records in the normal course of business.
- 1.2 This Personal Information Retention and Destruction Operating Guideline (“**Operating Guideline**”) may supplement other policies and governs the retention and destruction of Personal Information about Dialogue Members, website visitors, Dialogue Agents and job candidates, in compliance with Applicable Privacy Legislation and Dialogue’s commitment stated in the following policies, notices and agreements:
 - 1.2.1 The Privacy Policy provides details on Personal Information practices relating to Dialogue Members and website visitors;
 - 1.2.2 The Personnel Privacy Notice provides details on Personal Information practices relating to Dialogue Agents in Canada; and
 - 1.2.3 Where applicable, in limited jurisdictions, the Information Manager and Custodian Agreements entered into between Dialogue (as Information Manager) and its regulated Health Services Providers (as Custodians) provides details on the roles, responsibilities, relationship, and obligations of each of the parties in relation to the handling, storage, maintenance and appropriate destruction of the Personal Health Information and medical records, collected and contributed to, during the provision of Information Management Services and Clinical Services by the respective parties. For further details on the roles and responsibilities of Health Services Providers (as Custodians) in Alberta, refer to Dialogue’s Custodian Manual.

2. DEFINITIONS

- 2.1 Refer to Appendix A of the Internal Privacy Policy for the Glossary of Terms

3. ROLES AND RESPONSIBILITIES

- 3.1 The responsibility for compliance with this Operating Guideline resides with the relevant business department. Each Manager in charge of the department or function that created the record containing Personal Information shall be responsible for such record.
- 3.2 Managers shall have the responsibility to implement this Operating Guideline and ensure that Dialogue Agents within their department or function that deal directly with records containing Personal Information understand this Operating Guideline and follow its requirements.

4. SCOPE

- 4.1 Dialogue is committed to complying with all legal requirements relating to the preservation of records containing Personal Information, as well as mitigating risks pertaining to privacy and Security Incidents impacting such information.
- 4.2 The scope of this Operating Guideline is to specify the retention and destruction requirements as they apply to Dialogue.
- 4.3 The purpose of this Operating Guideline is to ensure that Dialogue:
- 4.4 Complies with Applicable Privacy Legislation and regulatory retention requirements;
- 4.5 Retains valuable documents or records containing Personal Information so that they can be located when needed (including to respond to inquiries or requests from individuals as per the Management of Individual Rights Request Operating Guideline); and
- 4.6 Identifies which documents containing Personal Information must be retained and disposed of, and the conditions of such retention and disposal.
- 4.7 This Operating Guideline applies to the retention and destruction of Personal Information in any record.

5. DETAILS

5.1 Security Obligations

- 5.1.1 Personal Information must be protected by security measures appropriate to the sensitivity of the information. Records containing Personal Information shall be kept in a secure manner, with access limited to the Dialogue Agents who have a need to access such records in the course of their employment or mandate for Dialogue. In accordance with Dialogue's need-to-know principle, access rights for Dialogue Agents are adjusted or removed upon termination or role change, as outlined in section 9.2 of the Information Security Policy.
- 5.1.2 While what constitutes "sensitive" information is left to be determined at the discretion of each Manager, financial information, Personal Health Information, and unique identification numbers linked with an individual's name (including a SIN) should always be considered sensitive information. A general rule is to err on the side of caution if there is any doubt as to the sensitivity of any information to be retained or disposed of.

5.2 Retention Schedules

- 5.2.1 All records containing Personal Information (except for medical records created during the provision of Clinical Services in jurisdictions where

Dialogue cannot act as the Custodian, and which therefore belong to the responsible Health Services Providers (including Custodians)) are the property of Dialogue, do not belong to departments or individuals, and shall be retained in accordance with this Operating Guideline unless a more specific policy dealing with the management of certain types of records applies.

- 5.2.2 Despite the above, medical records that are created by, and contributed to, by Dialogue's Health Services Providers (in jurisdictions where Dialogue cannot act as the Custodian) are retained by Dialogue (as Information Manager) in accordance with applicable Information Manager and Custodian Agreements and shall be retained in compliance with Applicable Privacy Legislation, other applicable laws, professional guidelines/standards of practice, and this Operating Guideline.
- 5.2.3 Where a Health Services Provider no longer provides Clinical Services through Dialogue's Virtual Care App, any record containing Personal Health Information collected in the course of the delivery of the Clinical Services will be retained and managed by Dialogue's Health Services Providers in accordance with Applicable Privacy Legislation. Throughout this process, the Medical Director and/or lead Custodian remain accountable for overseeing the record(s) and ensuring compliance with Provincial Health Privacy Legislation. Where required by the circumstances and on a case-by-case basis, if a Custodian elects to work with another Information Manager, Dialogue shall cooperate to transfer records containing Personal Health Information to the new Information Manager, subject to the consent of both the Health Services Provider and the Member.
- 5.2.4 Otherwise, the retention schedules attached hereto in Appendixes A, B and C indicate the proper retention period for specific types of records. Specifically, Appendix A is intended for Record Retention Schedule for Health Data; Appendix B is intended for Record Retention Schedule for Human Resource Data; and Appendix C is intended for Record Retention Schedule for Technical, Corporate and Financial Data. Records containing Personal Information, including Personal Health Information, shall therefore be kept for the period indicated in the pre-cited Appendixes, unless indicated otherwise by a formal written notice from the Privacy Officer.
- 5.2.5 Personal Information that is used to make a decision regarding an individual is retained for a sufficient time so as to allow the individual to access the Personal Information and, as appropriate, challenge its accuracy.

- 5.2.6 Once Personal Health Information is no longer required to be retained for business or legal requirements, the record will be securely erased or destroyed in accordance with this Operating Guidance.

5.3 Disposal Conditions

- 5.3.1 Once a year, business unit Managers shall make the arrangements so that records comprising Personal Information that have attained the length of retention prescribed during the prior calendar year be, as appropriate depending on the format of the records, erased in a secure manner by overwriting in collaboration with an IT department Dialogue Agent or shredded.
- 5.3.2 Destruction of hard-copy documents, if any, must be accomplished by cross-shredding.
- 5.3.3 Once records containing Personal Information are destroyed, a certificate of destruction, in the form contained in Appendix D, must be completed and filed with the Privacy Officer. This provides a record of what has been destroyed and is used as an audit trail if destruction practices are questioned.

5.4 Suspending the Destruction or Disposal of Records

- 5.4.1 There are some instances where records containing Personal Information must be held beyond the established retention period because of a complaint against Dialogue, a privacy request, an audit, litigation, or the possibility of litigation that either does or may involve Dialogue (or a Dialogue Health Services Provider).
- 5.4.2 Dialogue will suspend the application of a record retention schedule to a record or class of records containing Personal Information:
 - 5.4.2.1 Upon becoming aware of an allegation, claim, audit, investigation or pending claim, audit or investigation directed at Dialogue;
 - 5.4.2.2 Where required by law or by order of a tribunal;
 - 5.4.2.3 Where it is necessary to permit Dialogue to pursue available remedies or limit any damages that it may sustain; or
 - 5.4.2.4 Upon written notice of the commencement against Dialogue or any Dialogue Agent of: a judicial proceeding; an administrative, privacy regulatory or other investigation; a proceeding arising from an administrative, regulatory or other investigation; or an

investigation by law enforcement or national security authorities.

- 5.4.3 The destruction of records containing Personal Information will also be suspended immediately upon any indication of an official investigation or when a lawsuit is filed or appears imminent.
- 5.4.4 Destruction will be reinstated upon different limitation periods applicable depending on the nature of the claim and the date on which the claim arose (see Appendixes A, B and C), which for most cases is ten (10) years.

5.5 Failure to Comply

- 5.5.1 Dialogue could face significant fines and/or penalties if it fails to adequately and timely retain certain records comprising Personal Information.
- 5.5.2 Dialogue could also be held liable if it retains Personal Information for a period longer than required or necessary for its legitimate business purposes.
- 5.5.3 In addition, failure to comply with this Operating Guideline could harm Dialogue's position in case of governmental investigation or litigation with a third party.
- 5.5.4 Any Dialogue Agent who does not comply with this Operating Guideline may be subject to disciplinary action.
- 5.5.5 Any Dialogue Agent who becomes aware of a violation of this Operating Guideline shall promptly report any such violation to their Manager who, in turn, shall promptly advise the Privacy Officer.
- 5.5.6 If you are unsure about any of the requirements in this Operating Guideline please contact your Manager and if you are not satisfied with the answer, you may contact the Privacy Officer.

5.6 Implementation & Review

- 5.6.1 This Operating Guideline will be reviewed as required in case of any legislative or other relevant developments, taking into account new practices or recommendations issued by the Privacy Officer and/or external privacy/data protection authority guidelines. This Operating Guideline shall be posted on Dialogue's Privacy Program's internal communication channels.

6. ENFORCEMENT

- 6.1 The Privacy Officer may audit at any time to ensure compliance with this Operating Guideline. Failure to report known violations of this Operating Guideline to the Privacy Officer is considered a violation of this Operating Guideline.
- 6.2 Dialogue Agents who violate this Operating Guideline may be subject to appropriate disciplinary action up to and including termination or termination of contractual agreements, denial of access to information technology resources, and other actions as well as both civil and criminal penalties.

Version History:

Version Number	Effective Date	Revision Date	Approval
1	August 1, 2022	August 1, 2022	Nathalie Delisle, Chief Privacy Officer Dr. Marc Robin, Medical Director
2	February 24, 2023	February 24, 2023	Nathalie Delisle, Chief Privacy Officer
3	August 1, 2024	August 1, 2024	Dominique Payette, Privacy Officer

Appendix A

Record Retention Schedule for Health Data

As a general rule, if a medical record containing Personal Information or any Personal Health Information is collected outside of a medical record is not specifically listed in this Appendix A or there is uncertainty as to whether such record is specifically covered, it shall be preserved for ten (10) years from the end of the last calendar year to which it relates or was created.

For the purposes of this policy and table below “**Health Data Record**” means:

- Record of User activity (i.e, audit log of electronic Personal Health Information)
- Record of Disclosure logs (including the notation of the disclosure as required by AB HIA)
- Patient medical record - electronic
- Patient medical record - paper
- Record of incidents reports including PII and PHI

HEALTH DATA		
Province/Territory	Minimum Length of Retention	Age of Majority
British Columbia	16 years from the date of last entry or 16 years from when the patient reaches the age of majority, whichever is later	19
Alberta	10 years from date of last entry or 2 years from when the patient reaches the age of majority, whichever is longer.	18
Saskatchewan	6 years from the date of last entry or 2 years from when the patient reaches the age of majority, whichever is later	18
Manitoba	10 years from date of last entry or 10 years past the age of majority for minor patients	18
Ontario	10 years from the date of last entry or 10 years from when the patient reaches the age of majority or until the physician ceases to practice if some conditions are met. CPSO recommends retaining records for a minimum of 15 years.	18
Québec	10 years from date of last entry or longer for certain documents	18
New Brunswick	10 years after the patient was last seen or until age 21, whichever is longest	19

Nova Scotia	10 years after date of last entry or 10 years after the patient reaches the age of majority	19
Prince Edward Island	10 years after date of last entry or 10 years after the patient reaches the age of majority	18
Newfoundland, Labrador	10 years after last provision of service or until age 21 for patients last seen when a minor, whichever is longer	19
Yukon	6 years from date of last service or 2 years after the patient reaches the age of majority, whichever is longer	19
Northwest Territories	10 years from date of last entry or 2 years after the patient reaches the age of majority, whichever is longer (adopts CPSA Standard of Practice, Patient Record Retention)	19
Nunavut	10 years from date of last entry or 2 years after the patient reaches the age of majority, whichever is longer (adopts CPSA Standard of Practice, Patient Record Retention)	19
Record of incident reports (including PII/PHI incidents)	10 years from date after the day on which Dialogue determined that the Data Security Incident has occurred (cf. Incident Response Policy)	

Appendix B

Record Retention Schedule for Human Resource Data

General & Ultimate Limitation Periods:

NOTE: The general and ultimate limitation periods for civil claims are set out below. Different limitation periods could be applicable depending on the nature of the claim and the date on which the claim arose.

- **Alberta:** 2 years from discovery, with exceptions (s.3(1)(a) *Limitations Act*, RSA 2000, c L-12); and 10 years after claim arises, as the ultimate limitation period (s.3(1)(b) *Limitations Act*, RSA 2000, c L-12).
- **British Columbia:** 2 years from discovery (s.6(1) *Limitation Act*, SBC 2012, c 13); and 15 years ultimate limitation (s.21(1) *Limitation Act*, SBC 2012, c 13)
- **Manitoba:** 6 years after the cause of action arose (relevant paragraphs under s.2 *The Limitation of Actions Act*, CCSM c L150); and 30 years ultimate limitation (s.7(5) *The Limitation of Actions Act*, CCSM c L150).
- **Nova Scotia:** 2 years from discovery (s. 8(1)(a) *Limitation of Actions Act*, c. 35 2014, as amended by 2015, c. 22); and 15 years ultimate limitation (s. 8(1)(b) *Limitation of Actions Act*, c. 35 2014, as amended by 2015, c. 22).
- **Ontario:** 2 years from discovery (s.4 *Limitations Act, 2002*, SO 2002, c 24, Sch B); and 15 years ultimate limitation (s.15(2) *Limitations Act, 2002*, SO 2002, c 24, Sch B).
- **Québec:** 3 years for personal right or movable real right, provided the period is not otherwise determined (s. 2925 *Civil Code of Quebec*, chapter CCQ-1991).
- **Québec:** 5 years for équité salariale
- **Québec:** déclaration des activités de formation (1% of the annual salaries)

MANAGEMENT OF POSITIONS

Documents relating to the management of the positions: staff planning, inventory, evaluations and changes. May include staff plans, inventories of the positions and their structures, recruiting plans, seniority lists, studies, analyses, and reports and recommendations on staffing requirements and the status of the positions, and on the creation, evaluation, classification, distribution, abolishment and transfer of positions, etc.

	Standard retention period	Final disposition
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Principal copy	As long as in force <u>Statutory Retention Periods:</u> Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Discard preparatory documents and supporting material, unofficial periodic lists, partial lists, etc. Permanently retain the official staffing plan, cumulative lists and official reports.
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JOB DESCRIPTIONS

Documents related to the tasks and duties of the personnel. May include job descriptions or work or task distribution plans.

	Standard retention period	Final disposition
Principal copy	Until replaced with a new version + 3 years <u>Statutory Retention Periods:</u> NOTE: Job description communicated to each individual employee should be kept in his or her employee file. Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Discard preparatory documentation and supporting material. Permanently retain official job descriptions and official reports.

RECRUITMENT OF PERSONNEL

Documents related to recruitment. May include competitions, requisitions for personnel, hiring criteria and qualification standards, job postings, offers of employment, service proposals, tests, selection grids, interview summaries, recommendations, etc.

	Standard retention period	Final disposition
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Principal copy	<p>5 years</p> <p><u>Statutory Retention Periods:</u></p> <p>NOTE: Job applications, tests and interview notes for unsuccessful applicants should be kept to defend against potential claims and human rights complaints. We recommend the greater of the following two retention periods, plus 1 year. See below for each province: Civil limitation period; and period for filing human rights complaints (after alleged contravention).</p> <p>Alberta: 10 years after claim arises (s.3(1)(b) <i>Limitations Act</i>, RSA 2000, c L-12); 2 years (s. 20(2) <i>Alberta Human Rights Act</i>, c.A-25.5)</p> <p>British Columbia: 2 years (s.6(1) <i>Limitation Act</i>, SBC 2012, c 13); 6 months (s. 22 <i>Human Rights Code</i>, RSBC 1996, c. 210); 1 year (s. 35(1) <i>Personal Information Protection Act</i>, SBC 2003, c.63)</p> <p>Manitoba: 2 years (s.2 <i>The Limitation of Actions Act</i>, CCSM c L150); 1 year (s. 23(1) <i>The Human Rights Code</i>, C.C.S.M. c. H175)</p> <p>Nova Scotia: 2 years (s. 8(1)(a) <i>Limitation of Actions Act</i>, c. 35 2014, as amended by 2015, c. 22); 1 year (s. 29(2) <i>Human Rights Act</i>, R.S., c 216)</p> <p>Ontario: 2 years (s.4 <i>Limitations Act</i>, 2002, SO 2002, c 24, Sch B); 1 year (s. 34(1) <i>Human Rights Code</i>, RSO 1990, c. H.19)</p>	Destruction
	<p>Quebec: 3 years(s. 2925 <i>Civil Code of Quebec</i>, chapter CCQ-1991); 2 years (s. 77(2)(1) <i>Charter of Human Rights and Freedoms</i>, RSQ, c. C-12)</p>	

BANK OF RESUMES / CURRICULUM VITAE

	Standard retention period	Final disposition
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Principal copy	1 year Statutory Retention Periods: NOTE: See above RECRUITMENT OF PERSONNEL. Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Destruction, except for files on hard to fill positions.
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HIRING OF PERSONNEL

Documents related to the hiring process or the appointment of personnel. May include hiring procedures, instructions and statistics, the procedure for integrating new personnel, the welcome kit, etc.

	Standard retention period	Final disposition
Principal copy	Until replaced with a new version Statutory Retention Periods: NOTE: See above RECRUITMENT OF PERSONNEL. Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Discard preparatory documentation and supporting material. Permanently retain the cumulative hiring report.

PERSONNEL MOVEMENTS

Documents related to personnel movements, such as: promotions, transfers, advancements, demotions, reclassifications, temporary assignments, and departures. May include the personnel movements book and departure lists. Does not apply to documents concerning an employee specifically, which are filed in the employee file and come under a separate retention rule.

	Standard retention period	Final disposition
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Principal copy	7 years Statutory Retention Periods: Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Destruction
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EMPLOYEE FILES

Individual files on the employees of Dialogue. May include service proposals, curriculum vitae, personal information, references and investigations, tests, skills assessments, the employment record, letters of hire, academic attestations, job descriptions, work schedules, salary and benefits progress, performance evaluations, the cumulative record of skills development activities, promotions, disciplinary letters, privileges, severance pay, etc.

	Standard retention period	Final disposition
Principal copy	Until the employee's 100th birthday or 5 years after their death Statutory Retention Periods: Alberta: 3 years after date record made (s. 15 <i>Employment Standards Code, R.S.A. 2000, c. E-9</i>); An organization may retain personal information only for as long as reasonably required for legal or business purposes, and it must destroy records containing personal information or render anonymous within reasonable time afterwards using reasonable security arrangements to protect the information. (ss. 34, 35 <i>Personal Information Protection Act, R.S.A. 2003, c. P-6.5</i>) British Columbia: 4 years after the date record created (s. 28 <i>Employment Standards Act, RSBC 1996, c. 113</i>); An organization must destroy personal information as soon as it is reasonable to assume that the purpose for which it was collected is no longer being served, and retention is no longer necessary for legal or business purposes, and it must be destroyed using reasonable security arrangements to protect the information. (ss. 34, 35(2) <i>Personal Information Protection Act, SBC 2003, c. 63</i>)	Destruction

	Manitoba: 3 years after date record made (s.135(3) <i>The Employment Standards Code, C.C.S.M. c. E110</i>)	
	<p>Nova Scotia: 36 months after work performed (s. 15 <i>Labour Standards Code, RSNS 1989, c. 246</i>)</p> <p>Ontario: Employee termination + 3 years, subject to some exceptions (for ex. hour and wage records: 3 years; special agreements: Expiry of agreement + 3 years) (s. 15(5) <i>Employment Standards Act, 2000, S.O. 2000, c. 41</i>)</p> <p>Quebec: 3 years (s. 2 <i>Regulation respecting Registration system or the keeping of a register, R.Q. c. N-1.1, r.6</i>); An organization may only retain personal information for the length of time necessary to achieve the purpose(s) for which consent was given, and it must retain and destroy records containing personal information using security measures necessary to ensure the protection of such information (ss. 10, 14 <i>Act respecting the Protection of Personal Information in the Private Sector, RSQ, c. P-39.1</i>)</p>	

EMPLOYEE FILES – PAYROLL

Includes an individual's payroll documents, such as tax exemption forms, sick days bank, vacation bank, vacation rate, insurance coverage documents, cumulative insurable earnings, records of employment, alimony documents, salary deductions, authorized payroll deductions, garnishment of wages, etc.

	Standard retention period	Final disposition
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Principal copy	<p>Until the employee's 100th birthday or 6 years after their death Statutory Retention Periods:</p> <p>NOTE: See above EMPLOYEE FILES. Retention periods under both employment/labour codes and income tax laws apply. All provincial laws defer to s. 230 of the Federal <i>Income Tax Act</i> for retention requirements or set retention requirements to be the same as the Federal Act.</p> <p>Federal: 6 years after the end of the fiscal year for which they relate (s. 20(2.1) <i>Business Corporations Act</i>, 230(4) <i>Income Tax Act</i>)</p> <p>Alberta: Filing of tax year + 6 years or until appeals disposed of, whichever is longer (s. 61(3) <i>Alberta Corporate Tax Act</i>, R.S.A. 2000, c. A-15)</p> <p>British Columbia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer, or 7 years after they were received at the records office (s. 43(1) <i>Business Corporations Act</i>, 58(1) and 58(2) <i>Income Tax Act</i> and 230(4) <i>Income Tax Act (Canada)</i>)</p> <p>Manitoba: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 48(2) <i>The Income Tax Act</i>, C.C.S.M. c. 110) and 230(4) <i>Income Tax Act (Canada)</i>)).</p> <p>Nova Scotia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 90 <i>Income Tax Act</i>, R.S.N.S. 1989, c. 217) and 230(4) <i>Income Tax Act (Canada)</i>)).</p> <p>Ontario: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 39(2) <i>Income Tax Act</i>, R.S.O. 1990, c. 1.2) and 230(4) <i>Income Tax Act (Canada)</i>)).</p> <p>Quebec: Filing of tax year + 6 years or until all appeals disposed of/minister extension expired, whichever is longer (s. 35.1 <i>Tax Administration Act</i>, RSQ c. A-6.002)</p>	Destruction
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REPORTS ON EMPLOYEE FILE CHANGES

Printed reports on all changes and additions made to the employee files.

	Standard retention period	Final disposition
Principal copy	Current year <u>Statutory Retention Periods:</u> Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Destruction, after the reports are verified by internal auditing.

OUTSOURCING

Documents related to Dialogue's use of outside resources to carry out certain projects or activities: consultants, subcontractors, outside services, etc.

	Standard retention period	Final disposition
Principal copy	Until the end of the contract + 7 years <u>Statutory Retention Periods:</u> Federal: 6 years after the end of the fiscal year for which they relate (s. 20(2.1) <i>Business Corporations Act</i> , 230(4) <i>Income Tax Act</i>) Alberta: Filing of tax year + 6 years or until appeals disposed of, whichever is longer (s. 61(3) <i>Alberta Corporate Tax Act</i> , R.S.A. 2000, c. A-15) British Columbia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer, or 7 years after they were received at the records office (s. 43(1) <i>Business Corporations Act</i> , 58(1) and 58(2) <i>Income Tax Act</i> and 230(4) <i>Income Tax Act (Canada)</i>) Manitoba: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 48(2) <i>The Income Tax Act</i> , C.C.S.M. c. 110) and 230(4) <i>Income Tax Act (Canada)</i>). Nova Scotia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 90 <i>Income Tax Act</i> , R.S.N.S. 1989, c. 217) and 230(4) <i>Income Tax Act (Canada)</i>).	Destruction

	<p>Ontario: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 39(2) <i>Income Tax Act, R.S.O. 1990, c. 1.2</i>) and 230(4) <i>Income Tax Act (Canada)</i>).</p> <p>Quebec: Filing of tax year + 6 years or until all appeals disposed of/minister extension expired, whichever is longer (s. 35.1 <i>Tax Administration Act, RSQ c. A-6.002</i>)</p>	
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EMPLOYEE RELATIONS – REPORTS, SURVEYS, STATISTICS

Documents concerning relations between management and the employees. May include reports, surveys and statistics.

	Standard retention period	Final disposition
Principal copy	<p>Until replaced with a new version</p> <p><u>Statutory Retention Periods:</u></p> <p>Alberta: N/A</p> <p>British Columbia: N/A</p> <p>Manitoba: N/A</p> <p>Nova Scotia: N/A</p> <p>Ontario: N/A</p> <p>Quebec: N/A</p>	<p>Discard preparatory documentation and supporting material.</p> <p>Permanently retain official reports, statistics, questionnaires and survey results.</p>

LABOUR CONFLICTS

Documents related to disputes, lawsuits, complaints, notices, grievances, arbitration, labour conflicts, investigations, disciplinary measures, etc. Does not apply to documents concerning an employee specifically, which are filed in the employee file and come under a separate retention rule.

	Standard retention period	Final disposition
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Principal copy	<p>Until the matter is finalized + 10 years</p> <p><u>Statutory Retention Periods:</u></p> <p>NOTE: The destruction of evidence, which is relevant in legal proceedings, is highly prejudicial to the parties involved. Destruction of evidence, whether intentional or not, may result in sanctions. Spoliation will be established where a party intentionally destroyed evidence relevant to contemplated or ongoing litigation; there is a presumption that the evidence would have been unfavourable to the party who destroyed it. Courts have discretion with respect to the award of costs should the unintentional destruction of evidence lengthen or delay proceedings, pursuant to the rules of civil procedure applicable in each jurisdiction. Any documents pertaining to a contemplated or an ongoing litigation (including limitation period for appeals and execution of judgment, as appropriate) should be preserved, i.e. they should <u>not</u> be destroyed.</p>	Permanently retain arbitration awards and material documents concerning major labour conflicts.
	<p>NOTE: Limitation periods for prosecuting offences under labour/employment laws and regulations may be relevant given the nature of the labour conflict.</p> <p>NOTE: The general and ultimate limitation periods for legal actions regarding insurance and commercial real estate matters are set out below. Different limitation periods could be applicable depending on the nature of the claim and the date on which the claim arose.</p> <p>Alberta: 2 years from discovery with exceptions (s.3(1)(a) <i>Limitations Act</i>, RSA 2000, c L-12); and 10 years ultimate limitation (s.3(1)(b) <i>Limitations Act</i>, RSA 2000, c L-12).</p> <p>British Columbia: 2 years from discovery (s.6(1) <i>Limitation Act</i>, SBC 2012, c 13); and 15 years ultimate limitation (s.21(1) <i>Limitation Act</i>, SBC 2012, c 13)</p> <p>Manitoba: 6 years after the cause of action arises (s.2 <i>The Limitation of Actions Act</i>, CCSM c L150); and 30 years ultimate limitation (s.7(5) <i>The Limitation of Actions Act</i>, CCSM c L150).</p> <p>Nova Scotia: 2 years from discovery (s. 8(1)(a) <i>Limitation of Actions Act</i>, c. 35 2014, as amended by 2015, c. 22); and 15 years ultimate limitation (s. 8(1)(b) <i>Limitation of Actions Act</i>, c. 35 2014, as amended by 2015, c. 22).</p>	

	Ontario: 2 years from discovery (s.4 <i>Limitations Act, 2002</i> , SO 2002, c 24, Sch B); and 15 years ultimate limitation (s.15(2) <i>Limitations Act, 2002</i> , SO 2002, c 24, Sch B).	
	Québec: 3 years for personal right (s. 2925 <i>Civil Code of Quebec</i> , c. CCQ-1991).	

TIME SHEETS

Time sheets filled out by the personnel.

	Standard retention period	Final disposition
Principal copy	3 years <u>Statutory Retention Periods:</u> NOTE: See retention rule above for EMPLOYEE FILES for retention periods applicable to work schedules and hours/days worked (as opposed to original copies of timesheets). Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Destruction

REMUNERATION

Documents related to wages management: salary scales, salary increases, remuneration surveys, bonuses, salary reviews, etc.

	Standard retention period	Final disposition
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Principal copy	<p>As long as in force</p> <p><u>Statutory Retention Periods:</u></p> <p>Federal: 6 years after the end of the fiscal year for which they relate (s. 20(2.1) <i>Business Corporations Act</i>, 230(4) <i>Income Tax Act</i>)</p> <p>Alberta: Filing of tax year + 6 years or until appeals disposed of, whichever is longer (s. 61(3) <i>Alberta Corporate Tax Act</i>, R.S.A. 2000, c. A-15)</p> <p>British Columbia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer, or 7 years after they were received at the records office (s. 43(1) <i>Business Corporations Act</i>, 58(1) and 58(2) <i>Income Tax Act</i> and 230(4) <i>Income Tax Act (Canada)</i>)</p> <p>Manitoba: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 48(2) <i>The Income Tax Act</i>, C.C.S.M. c. 110) and 230(4) <i>Income Tax Act (Canada)</i>)).</p> <p>Nova Scotia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 90 <i>Income Tax Act</i>, R.S.N.S. 1989, c. 217) and 230(4) <i>Income Tax Act (Canada)</i>)).</p> <p>Ontario: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 39(2) <i>Income Tax Act</i>, R.S.O. 1990, c. 1.2) and 230(4) <i>Income Tax Act (Canada)</i>)).</p> <p>Quebec: Filing of tax year + 6 years or until all appeals disposed of/minister extension expired, whichever is longer (s. 35.1 <i>Tax Administration Act</i>, RSQ c. A-6.002)</p>	<p>Discard preparatory documentation and supporting material. Retain official programs, equal pay measures adopted by Dialogue, and salary scales.</p>
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PAYROLL MANAGEMENT

Documents related to the management of the employees' salaries. May include the list of benefits accounting, the periodic report on hours worked and wages paid, the payroll journal, the list of salary deductions, the list of tax slips, the cumulative statement of salaries and commitments, the journal of earnings per period.

	Standard retention period	Final disposition
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Principal copy	<p>7 years or as long as the documents are valid + 75 years*</p> <p>*Documents whose content is available in a more comprehensive report can be discarded after 5 years.</p> <p>Statutory Retention Periods:</p> <p>Federal: 6 years after the end of the fiscal year for which they relate (s. 20(2.1) <i>Business Corporations Act</i>, 230(4) <i>Income Tax Act</i>)</p> <p>Alberta: Filing of tax year + 6 years or until appeals disposed of, whichever is longer (s. 61(3) <i>Alberta Corporate Tax Act</i>, R.S.A. 2000, c. A-15)</p> <p>British Columbia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer, or 7 years after they were received at the records office (s. 43(1) <i>Business Corporations Act</i>, 58(1) and 58(2) <i>Income Tax Act</i> and 230(4) <i>Income Tax Act (Canada)</i>)</p> <p>Manitoba: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 48(2) <i>The Income Tax Act</i>, C.C.S.M. c. 110) and 230(4) <i>Income Tax Act (Canada)</i>).</p> <p>Nova Scotia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 90 <i>Income Tax Act</i>, R.S.N.S. 1989, c. 217) and 230(4) <i>Income Tax Act (Canada)</i>).</p> <p>Ontario: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 39(2) <i>Income Tax Act</i>, R.S.O. 1990, c. 1.2) and 230(4) <i>Income Tax Act (Canada)</i>).</p> <p>Quebec: Filing of tax year + 6 years or until all appeals disposed of/minister extension expired, whichever is longer (s. 35.1 <i>Tax Administration Act</i>, R.S.Q. c. A-6.002)</p>	Destruction
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BENEFITS MANAGEMENT

Documents related to the management of benefits. May include reports on the payment of benefits.

	Standard retention period	Final disposition
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Principal copy	As long as in force + 1 year <u>Statutory Retention Periods:</u> NOTE: Financial records relating to benefits are subject to retention rule under the Finance – Operational Accounting Retention Schedule. Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Destruction
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GROUP INSURANCE

Documents related to the administration of the group insurance programs. May include the contracts and endorsements, the list of insureds, renewals, the billing of premiums, indemnity claims, etc.

	Standard retention period	Final disposition
Principal copy	For the term of the contract or until all claims are settled or as long as some beneficiaries or assigns remain + 10 years. <u>Statutory Retention Periods:</u> NOTE: See Insurance Retention Schedule, notably General & Ultimate Limitation Periods for civil claims related to insurance matters; and retention rule and recommendations for CLAIMS FOR INDEMNITY. Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Discard supporting documents. Permanently retain the group insurance contracts and endorsements.

ABSENCES AND LEAVE

Documents related to the regulation of absences and the management of leave. Includes the monitoring of vacation-taking trends and the report on absenteeism. Does not apply to documents concerning unpaid leave, maternity leave, postponed or early leave, which are filed in the employee file and come under a separate retention rule.

	Standard retention period	Final disposition
Principal copy	6 years <u>Statutory Retention Periods:</u> Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Destruction

EMPLOYMENT INSURANCE

Documents related to the application of the government employment insurance program, notably the determination of the employer's rate.

	Standard retention period	Final disposition
Principal copy	[As long as in force] <u>Statutory Retention Periods:</u> Federal: 6 years after the end of the fiscal year for which they relate (s. 20(2.1) <i>Business Corporations Act</i> , 230(4) <i>Income Tax Act</i>) Alberta: Filing of tax year + 6 years or until appeals disposed of, whichever is longer (s. 61(3) <i>Alberta Corporate Tax Act</i> , R.S.A. 2000, c. A-15) British Columbia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer, or 7 years after they were received at the records office (s. 43(1) <i>Business Corporations Act</i> , 58(1) and 58(2) <i>Income Tax Act</i> and 230(4) <i>Income Tax Act (Canada)</i>) Manitoba: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 48(2) <i>The Income Tax Act</i> , C.C.S.M. c. 110) and 230(4) <i>Income Tax Act (Canada)</i>). Nova Scotia: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 90 <i>Income Tax Act</i> , R.S.N.S. 1989, c. 217) and 230(4) <i>Income Tax Act (Canada)</i>).	Destruction

	<p>Ontario: Filing of tax year + 6 years or until all appeals disposed of, whichever is longer (s. 39(2) <i>Income Tax Act, R.S.O. 1990, c. 1.2</i>) and 230(4) <i>Income Tax Act (Canada)</i>).</p> <p>Quebec: Filing of tax year + 6 years or until all appeals disposed of/minister extension expired, whichever is longer (s. 35.1 <i>Tax Administration Act, RSQ c. A-6.002</i>)</p>	
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PENSION PLAN

Documents related to the administration of the employee pension plan. May include the list of members, the employer's report, the reconciliation report, invoices, statements of account, annual reports, etc. Does not apply to documents concerning a member specifically, which are filed in the member's file and come under a separate retention rule.

	Standard retention period	Final disposition
Principal copy	<p>As long as in force + 5 years</p> <p><u>Statutory Retention Periods:</u></p> <p>NOTE: Each jurisdiction requires the transmission of an annual pension statement to members. The Pension Administrator must retain adequate information to establish the benefit accrued and to administer pension payments. Because of the long period during which information is gathered before benefits are paid and the complexity of certain pension plans, employee inquiries may be made to the employer long after the statutory retention periods imposed on employee files. See retention rules above under EMPLOYEE FILES and EMPLOYEE FILES – PAYROLL.</p> <p>Alberta: N/A</p> <p>British Columbia: N/A</p> <p>Manitoba: N/A</p> <p>Nova Scotia: N/A</p> <p>Ontario: N/A</p> <p>Quebec: N/A</p> <p>NOTE: There are no prescribed retention periods for pension plan applications, claims and other related records; however we recommend that pension plan records (incl. copies of previously filed plans, reports and information returns in respect of plan) should be kept permanently.</p>	<p>Discard supporting documents.</p> <p>Permanently retain the reports produced for the bodies responsible for the administration of the pension plan and the annual pension plan reports.</p>

PENSION PLAN – MEMBER’S FILE

Individual files of the employees that are members of the pension plan. May include the enrolment form, record of participation during unpaid leave or after retirement, annuity estimate, statement of contributions and interest, reimbursement, transfer, statement of entitlements (partition of family patrimony), requests for correction, requests for service buyback, annuity requests, etc.

	Standard retention period	Final disposition
Principal copy	<p>1 year after full settlement in favour of the beneficiary or their assigns or after transfer of the pension plan to another establishment* *In the case of departure or transfer, retain the documents until the member’s 100th birthday.</p> <p>** Statements of contributions and interest can be discarded when new versions are received.</p> <p><u>Statutory Retention Periods:</u></p> <p>NOTE: Wage and employment records are an integral part of the pension calculation. Each jurisdiction requires the transmission of an annual pension statement to members. The Pension Administrator must retain adequate information to establish the benefit accrued and to administer pension payments. Because of the long period during which information is gathered before benefits are paid and the complexity of certain pension plans, employee inquiries may be made to the employer long after the statutory retention periods imposed on employee files. See retention rules above under EMPLOYEE FILES and EMPLOYEE FILES – PAYROLL.</p> <p>Alberta: N/A</p> <p>British Columbia: N/A</p> <p>Manitoba: N/A</p> <p>Nova Scotia: N/A</p> <p>Ontario: N/A</p> <p>Quebec: N/A</p>	Destruction

TRAINING AND SKILLS DEVELOPMENT

Documents related to the administration of skills development activities for the personnel, namely skills development programs, requests for training, assessment criteria for requests,

budgets, course lists, rates, training manuals, documentation, advertising, enrolment lists, appreciation sheets, activity reports, governmental reports, etc.

	Standard retention period	Final disposition
Principal copy	<p>As long as in force (programs, etc.) or 2 years after a skills development activity is held + 3 years</p> <p><u>Statutory Retention Periods:</u></p> <p>NOTE: Mandatory training imposed by federal and/or provincial laws and regulations should be considered separately. Records of safety training subject to retention rule under OCCUPATIONAL HEALTH & SAFETY. Financial records relating to training and skills development (e.g., budgets et al.) subject to retention rule under the Finance – Operational Accounting Retention Schedule.</p> <p>Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A</p>	<p>Discard supporting documents and material concerning specific training and skills development activities.</p> <p>Permanently retain programs, activity reports, governmental reports, and human resources development plans.</p>

PERFORMANCE EVALUATIONS

Documents related to the personnel performance evaluation program. May include the evaluation process, the evaluation guide, and the personnel performance rules. Does not apply to documents concerning an employee specifically, which are filed in the employee file and come under a separate retention rule.

	Standard retention period	Final disposition
Principal copy	<p>As long as in force</p> <p><u>Statutory Retention Periods:</u></p> <p>NOTE: Performance evaluation records may be relevant to understand individual employee's performance evaluations, and thus it may be relevant to consider the retention rule for EMPLOYEE FILES.</p> <p>Alberta: N/A British Columbia: N/A Manitoba: N/A</p>	<p>Discard preparatory documentation and supporting material.</p> <p>Permanently retain the official documents.</p>

	Nova Scotia: N/A Ontario: N/A Quebec: N/A	
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EMPLOYEE ASSISTANCE PROGRAM

Documents related to aid provided by Dialogue in the framework of the employee assistance program. May include documents evidencing the assistance, assessment and referral services and the organization of information, awareness and prevention activities. Does not apply to personal counselling files, which are confidential and are in the custody of the person in charge of the assistance program, who will dispose of them in accordance with the applicable rules of ethics and professional conduct.

	Standard retention period	Final disposition
Principal copy	Until replaced with a new version + 7 years Statutory Retention Periods: NOTE: Financial records relating to employee assistance may be subject to retention rule under the Finance – Operational Accounting Retention Schedule. Alberta: N/A British Columbia: N/A Manitoba: N/A Nova Scotia: N/A Ontario: N/A Quebec: N/A	Discard preparatory documentation and supporting material. Permanently retain the annual activity reports.

OCCUPATIONAL HEALTH AND SAFETY

Documents related to the administration of occupational health and safety activities, prevention programs, workplace inspections, ergonomics, the application of employment standards, the annual CNESST report, etc.

	Standard retention period	Final disposition
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Principal copy	<p>5 years</p> <p><u>Statutory Retention Periods:</u></p> <p>NOTE: All jurisdictions impose occupational health and safety (OHS) requirements, such as workplace inspections, hazard assessments, SDS or MSDS (material safety data sheets), establishing and maintaining a safety program, et al. OHS record keeping is aimed at ensuring a safe workplace and providing proof of due diligence, whether or not a minimum prescribed retention period is imposed. The following is a sample of the statutory retention periods specifically applicable to OHS records. Note that, in Canada, there are approx. 1000 federal and provincial OHS laws and regulations.</p> <p>Alberta: N/A</p> <p>British Columbia: For MSDS, max. 3 years (s. 5.14 <i>Occupational Health and Safety Regulation</i>)</p>	Discard preparatory documentation and supporting material. Permanently retain reports evidencing the health and safety programs and measures adopted by IC.
	<p>Manitoba: For MSDS, 30 years after received from supplier or prepared by employer (s. 35.15(2) <i>Workplace Safety and Health Regulation</i>)</p> <p>Nova Scotia: For MSDS, max. 3 years (s. 12(2), 13 <i>Workplace Hazardous Material Information System (WHMIS) Regulations</i>)</p> <p>Ontario: For prosecution of offence under <i>Workplace Safety and Insurance Act</i>, 2 years after offence comes to knowledge of Board (s. 157.1(1) <i>Workplace Safety and Insurance Act</i>, 1997, S.O. 1997, c. 16)</p> <p>Quebec: 5 years for monitoring of noise, air quality and results of inspection of asbestos, compressed air supply, heat stress et al. (ss. 43, 69.16, 48, 121, 141 <i>Regulation respecting occupational health and safety</i>, R.R.Q., c.R-2.1, r.13); No prescribed retention period for prevention programs (for health and safety committee) and for register of risks (notably in relation to contaminants and dangerous substances, connected with certain jobs) (s. 78 <i>Occupational Health and Safety Act</i>, R.S.Q., c. S-2.1); and s. 52 <i>First-aid Minimum Standards Regulation</i>, R.R.Q., c. A-3.001, r. 10)</p>	

OCCUPATIONAL INJURY FILES

Individual files on the employees who are injured on the job. Includes the case summary, progress notes, the employer's notices to the CNESST, temporary assignment notices, claims, reimbursement requests, medical attestations and reports, fitness for work certificates, and the forms prescribed by the CNESST, etc.

	Standard retention period	Final disposition
Principal copy	<p>Until the employee's 100th birthday.</p> <p>Statutory Retention Periods:</p> <p>NOTE: See general retention rule for EMPLOYEE FILES.</p> <p>Alberta: 2 years after work-related serious injury or accident for accident reports (s. 18(4) <i>Occupational Health and Safety Act, S.A.</i> 2017, c.O-2.1)</p> <p>British Columbia: 3 years for first aid records for injuries and exposure to prescribed contaminants; or 10 years for records of various investigations, incl. exposure or overexposure to hazardous substances and prescribed contaminants, such as asbestos (ss. 3.19(2), 5.59, 6.32 <i>Occupational Health and Safety Regulation, BC Reg.</i> 296/97)</p> <p>Manitoba: 5 years from date of record for records of workplace illness or injury (s. 5.7 <i>Workplace Safety and Health Regulation, Reg</i> 217/2006)</p> <p>Nova Scotia: 5 years after injury for record of administration of first aide at worksite (s. 8 <i>Occupational Health and Safety First Aid Regulations, N.S.</i> 104/2001)</p> <p>Ontario: For prosecution of offence under <i>Workplace Safety and Insurance Act</i>, 2 years after offence comes to knowledge of Board (s. 157.1(1) <i>Workplace Safety and Insurance Act</i>, 1997, S.O. 1997, c. 16)</p> <p>Quebec: Permanent retention for first aid register and register of work accidents, occupational diseases and incidents held by health and safety committee (s. 280 <i>Industrial Accidents and Occupational Diseases Act</i>,</p>	Destruction

	<i>R.S.Q., c. A-3.001; s. 78 Occupational Health and Safety Act, R.S.Q., c. S-2.1)</i>	
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EMPLOYEE MEDICAL FILES

Individual employee medical files. Includes general information, medical reports, life insurance payments, preventive withdrawal, temporary assignments, etc.

	Standard retention period	Final disposition
Principal copy	<p>Until the employee leaves and then 10 years after the last entry in the file.</p> <p>Statutory Retention Periods:</p> <p>NOTE: As part of an employee's occupational health and safety record, personal health information may be subject to the retention requirements applicable to such employee records. Careful consideration should be taken to employee's private rights, notably with respect to limitations on collection, use and access of records containing personal health information, and as such employee medical files should be kept distinct from an employee file, to the extent possible.</p> <p>NOTE: For life insurance payments, see retention rule for EMPLOYEE FILES – PAYROLL, which refer to the retention periods applicable under Federal <i>Income Tax Act</i> and equivalent provincial tax laws.</p> <p>NOTE: The following sets out the retention rule for EMPLOYEE FILES.</p> <p>Alberta: 3 years after date record made (s. 15 <i>Employment Standards Code, R.S.A. 2000, c. E-9</i>); An organization may retain personal information only for as long as reasonably required for legal or business purposes, and it must destroy records containing personal information or render anonymous within reasonable time afterwards using reasonable security arrangements to protect the information. (ss. 34, 35 <i>Personal Information Protection Act, R.S.A. 2003, c. P-6.5</i>)</p> <p>British Columbia: 4 years after the date record created (s. 28 <i>Employment Standards Act, RSBC 1996, c. 113</i>); An organization must destroy personal information as soon as it is reasonable to assume that the purpose for which it was collected is no longer being served, and retention is no</p>	Destruction

	longer necessary for legal or business purposes, and it must be destroyed using reasonable security arrangements to protect the information. (ss. 34, 35(2) <i>Personal Information Protection Act, SBC 2003, c. 63</i>)	
	<p>Manitoba: 3 years after date record made (s. 135(3) <i>The Employment Standards Code, C.C.S.M. c. E110</i>)</p> <p>Nova Scotia: 36 months after work performed (s. 15 <i>Labour Standards Code, RSNS 1989, c. 246</i>)</p> <p>Ontario: Employee termination + 3 years, subject to some exceptions (for ex. hour and wage records: 3 years; special agreements: Expiry of agreement + 3 years) (s. 15(5) <i>Employment Standards Act, 2000, S.O. 2000, c. 41</i>)</p> <p>Quebec: 3 years (s. 2 <i>Regulation respecting Registration system or the keeping of a register, R.Q. c. N-1.1, r.6</i>); An organization may only retain personal information for the length of time necessary to achieve the purpose(s) for which consent was given, and it must retain and destroy records containing personal information using security measures necessary to ensure the protection of such information (ss. 10, 14 <i>Act</i></p>	
	<i>respecting the Protection of Personal Information in the Private Sector, RSQ, c. P-39.1</i>)	

Appendix C

Record Retention Schedule for Technical, Corporate and Financial Data

As a general rule, if a record containing personal information is not specifically listed in this Appendix C or there is uncertainty as to whether such record is specifically covered, it shall be preserved for three (3) years from the end of the last calendar year to which it relates or was created.

Record Retention Schedule for Technical Data

TECHNICAL DATA	
Item/Material	Length of Retention
Information generated by apps and may include browsing information ^[1] and device identifier or account information	3 years after member/user relationships ends
Information relating to the exercise of access requests (For Health Data, Appendix A applies)	5 years after answer provided to request
Opt-out preferences	Forever
Information such as images collected through technologies in place of business (if applicable)	Maximum 90 days

Non-Personal Information Legislated Recordkeeping Requirements

CORPORATE RECORDS	
Item/Material	Length of Retention

¹ This may include page and offers viewed, email bounce backs, click-throughs, content on social media, and IP addresses. This may also include geolocation information when websites and apps are used.

Articles of Incorporation	Indefinite
Minutes of executive committees, board meetings, subcommittees, medical advisory committees, etc.	Indefinite
Policies and By-laws	Indefinite
Board Lists	Indefinite
Registered Office Address	Indefinite
FINANCIAL RECORDS	
Item/Material	Length of Retention
Audited Financial Statements	3 years after receipt
Annual Returns	7 years after receipt or issuance
Accounting Records (including Year-End Audit, General Ledger, General Journals, Payroll, Accounts Receivable, Accounts Payable, Internal Reports)	7 years
Proxy Circulars	6 years after receipt

Appendix D

Certificate of Destruction

The records identified below have been qualified for destruction:

General Description of Records

Specific Description

Record Series

Inclusive Dates (From/To)

Method of Disposal:

1. Recycling;
2. Shredding;
3. Placement in garbage for regional landfill;
4. Physically destroyed; or
5. Erased in a secure manner by overwriting.

Media:

1. Paper
2. Computer Disk or Memory Storage
3. Internet Cloud Storage
4. E-mails
5. Intranet
6. Extranet

Destroyed on: _____

Date Destroyed by:

Name _____

Signature _____