

## TABLE OF LAWS AND CITATIONS WITH RECORDS RETENTION REQUIREMENTS

These documents provide practical suggestions with respect to records maintenance and privacy issues and make reference to portions of applicable legislation including the *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c.M.56; *Personal Health Information Protection Act*, S.O. 2004,c.3, Sched.A; and the *Education Act*, R.S.O. 1990, c.E.2.

They are intended for use by Ontario School Boards for non-profit educational purposes only and may be used in their entirety subject to the following conditions: (1) modifications are to support Ontario school board privacy and information management practices; (2) duplication is for an educational or implementation purpose in a not-for-profit institutions; (3) copies are made available without charge beyond the cost of reproduction; and (4) the PIM Taskforce is acknowledged.

Information contained in these documents is for general reference purposes and should not be construed as legal advice. Boards should consult with their own legal counsel for the purposes of interpretation, modification or implementation.

### Purpose

This table is a summary of key laws of Canada and Ontario applicable to school boards that contain records retention provisions as at September 3, 2008 to support a school board/authority records management program.

To review the law, click on the alpha code for the law or the law name and you will be redirected to the [ServiceOntario e-laws<sup>1</sup>](#) or [CanLII<sup>1</sup>](#) websites. For specific citations in the applicable law and required retention periods, see Table II.

**Table 1:** Table of Statutes of Canada and Ontario with Records Retention Requirements for School Boards/Authorities.

Alpha Code *	Statute
BCA-O	Building Code Act, 1992, S.O. 1992, c. 23
CPP-C	Canada Pension Plan, R.S.C. 1985, c. C-8
CAI-O	Compulsory Automobile Insurance Act, R.S.O. 1990, c. C.25
CA-C	Copyright Act, R.S.C. 1985, c. C-42
EA-O	Education Act R.S.O. 1990 c. E.2
ECA-O	Electronic Commerce Act, 2000, S.O. 2000, c. 17
EHTA-O	Employer Health Tax Act, R.S.O. 1990, c. E.11
EIA-C	Employment Insurance Act, S.C. 1996, c. 23
ESA-O	Employment Standards Act, 2000, S.O. 2000, c. 41
ETA-C	Excise Tax Act, R.S.C. 1985, c. E-15
FPPA-O	Fire Protection and Prevention Act, S.O. 1997, c.4
ITA-C	Income Tax Act, R.S.C. 1985, (5 <sup>th</sup> Supp.) c. 1
ITA-O	Income Tax Act, R.S.O. 1990, c. 1.2
IA-O	Insurance Act, R.S.O. 1990, c.1.8.
LTTA-O	Land Transfer Tax Act, R.S.O. 1990, c. L.6
LA-O	Limitations Act, 2002, S.O. 2002, c. 24, Sch. B
MFIPPA-O	Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M. 56.
OHSA-O	Occupational Health and Safety Act – R.R.O. 1990 R.S.O. 1990, C. 0.1.
PBA-O	Pension Benefits Act, R.S.O. 1990

Alpha Code *	Statute
PHIPA-O	Personal Health Information and Protection Act, 2004, c. 3, Sch. A.
RPLA-O	Real Property Limitations Act, R.S.O. 1990, c. L.15
SDWA-O	Safe Drinking Water Act, 2002, S.O. 2002, c. 32
TSSA-O	Technical Standards and Safety Act, 2000, S.O. 2000 c. 16
WSIA-O	Workplace Safety and Insurance Act, 1997, S.O. 1997, c. 16, Sch.A

* Interpreting the Alpha Code	
Name of Law e.g., BCA – Building Code Act of Ontario	Statute of O – Ontario C - Canada

<sup>1</sup> e-laws is a database of Ontario statutes and regulations (consolidated and source law) maintained by the Ministry of the Attorney General. For more information, go to its website <http://www.e-laws.gov.on.ca/index.html>.

<sup>1</sup> CanLII is database of Federal and Provincial statutes and regulations managed by the Federation of Law Societies of Canada. For more information, go to <http://www.canlii.org/>.

**Table II:** Table of Legal Citations from Laws of Canada and Ontario with Records Retention Requirements for School Boards

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<b><u>BCA-O-1</u></b>	<u>Building Code Act, 1992, S.O. 1992, c. 23.</u>	<u>BCA-Os36</u>  s. 36 1992, c. 23, s. 36	Building Code Act Offence – Limitation Period	Limitation period one year from time subject matter arose.
<b><u>BCA-O-2</u></b>	<u>Building Code Act, 1992, S.O. 1992, C. 23.</u>	<u>BCA-Os8</u>  s. 8 1992, c. 23, s. 8 (1); 1997, c.30, Sch.B, s. 7 (1)	Building Permit	Not specified. Building permits required for construction.
<b><u>CPP-C-1</u></b>	<u>Canada Pension Plan, R.S.C. 1985, c. C-8</u>	<u>CPP-Cs24</u>  s. 24(1) R.S., 1985, c. C-8, s. 24; 1991, c.49, s.207; 1997, c.40,s. 64; 1998, c. 19, s. 253	Canada Pension Plan – Books and Records	C + 6 Retain books of account and all vouchers necessary to verify the information. If retained electronic must be readable for the full retention period
<b><u>CAIA-O-1</u></b>	<u>Compulsory Automobile Insurance Act, R.S.O. 1990, c. C.25</u>	<u>CAI-Os2(10)</u>  s. 2(10) R.S.O. 1990, C. c.25, s.2 (10)	Automobile Insurance – Limitation	Limitation three years from the time the offence was committed or alleged to be committed.
<b><u>CA-C-1</u></b>	<u>Copyright Act, R.S.C. 1985, c. C-42</u>  <u>Exception for Educational Institutions, Libraries, Archives and Museums Regulations under the SOR/99-325</u>	<u>CA-CR325s5(3)</u>  S. 5(3) S.C. 1997, c. 24, s. 18(1)	Copies of Works – Requests	E + 3 (three years from when record was created)
<b><u>CA-C-2</u></b>	<u>Copyright Act, R.S.C. 1985, c. C-42</u>  <u>Exception for Educational Institutions, Libraries, Archives and Museums Regulations under the SOR/99-325</u>	<u>CA-CR325s4(3)</u>  s. 4(3)	Reproductions of Works	E + 3 (three years from when record was created)
<b><u>CA-C-3</u></b>	<u>Copyright Act, R.S.C. 1985, c. C-42</u>	<u>CA-Cs41</u>  s. 41, R.S., 1985, c. C-42, s. 41; R.S., 1985, C. 10 (4 <sup>TH</sup> Supp.), s. 9; 1997, c. 24, s. 22	Copyright – Limitation for Civil Remedies	Limitation – three years from the time the plaintiff knew, could be reasonably expected to know or where the plaintiff could not reasonably be expected to know from the time they first knew.

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<u>CA-C-4</u>	<u>Copyright Act, R.S.C. 1985, c. C-42</u>	<u>CA-Cs29.9(1)</u>  s.29.9(1), as am. S.C. 1997, c. 24, s. 18(1)	Educational Institution News/ Telecommunication Copyright Records	Records and marking Not specified – retain a copy.
<u>CA-C-5</u>	<u>Copyright Act, R.S.C. 1985, c. C-42</u>  <u>Educational Program, Work and Other Subject-matter Record-keeping Regulations, under the SOR/2001-296</u>  See Schedule – <u>Information Record Form</u>	<u>CA-Cs9</u>  s. 9 S.C. 1997, c. 24, s. 18 (1)	News Programs – Copies for Education Use	Retain information record for two years after the copy of the work is destroyed.
<u>EA-O-1</u>	<u>Education Act R.S.O. 1990 c. E.2</u>	<u>EA-Os198</u>  s. 198(1) (a) R.S.O. 1990, c. E.2, s. 198(1)	Board of Education Meeting Minutes	Permanent – Full and correct record of proceedings of every meeting.
<u>EA-O-2</u>	<u>Education Act R.S.O. 1990 c. E.2</u>	<u>EA-Os218</u>  s.218 R.S.O. 1990, c. E.2, s. 218 (1); 1996, c. 32, s.70 (5); 1997, c. 31, s. 111 (1); 2000, c. 11, s. 21	Declaration of Vacant Seat – Limitation	Limitation – 90 days
<u>EA-O-3</u>	<u>Education Act R.S.O. 1990 c. E.2</u>	<u>EA-Os86</u>  s.86(5) R.S.O. 1990, c. E.2, s. 86 (5); 1997, c. 31, s. 52 (2).	Discontinued School Authority Records	Records shall be filed with the Ministry.

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<u>EA-O-4</u>	<u>Education Act R.S.O. 1990 c. E.2</u>	<u>EA-Os66(4)</u>  <u>s.66(4)</u> R.S.O. 1990, c. E.2, s. 66 (4).	Dissolved Board of Education Records	Records to be forwarded to Ministry.
<u>EA-O-5</u>	<u>Education Act R.S.O. 1990 c. E.2</u>	<u>EA-Os171(1)38</u>  <u>s. 171(1)38</u> R.S.O. 1990, c. E.2, s. 171 (1), par 38.	Education Records Management/archival Retention	Not specified. Authority to establish a program. Emphasis on boundaries, separate school zones and districts, original assessment and taxation records, and records considered by the board to be of enduring value or of historical value.
<u>EA-O-6</u>	<u>Education Act R.S.O. 1990 c. E.2</u>  <u>Identification and placement of Exceptional Pupils Regulation, under the O.R. 181/98</u>	<u>EA-OR181s8</u>  <u>s.8</u> O. Reg. 181/98, s. 6 (8); O. Reg. 137/01, s.1.	Individual Education Plans	File in OSR – retain according to OSR guidelines.
<u>EA-O-7</u>	<u>Education Act R.S.O. 1990 c. E.2</u>  <u>Ontario Student Record (OSR) Guideline, 2000</u>	<u>EA-OOSRs3.5</u>	Office Index Card	E + 55 (event is transfer or retirement of student) Do not file in OSR.
<u>EA-O-8</u>	<u>Education Act R.S.O. 1990 c. E.2</u>  See – <u>OSR Guideline</u>	<u>EA-Os265</u>  <u>s.8</u> <u>OSR Guideline</u>	OSR – Retention, Storage, and Destruction of information	E + 5 (event is retirement of student ) Retain: <ul style="list-style-type: none"> <li>• report cards</li> <li>• the documentation file, where applicable</li> <li>• additional information that is identified by the school board as appropriate for retention</li> </ul> E + 55 (event is retirement of Student) Retain: <ul style="list-style-type: none"> <li>• OSR folder</li> <li>• OST</li> <li>• Office Index Card</li> </ul>

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<u>EA-O-9</u>	<u>Education Act R.S.O. 1990 c. E.2</u>  <u>Ontario Regulation 99/02</u> <u>Teacher Performance</u>  See also: <u>Performance Appraisal of Experienced Teachers;</u> <u>Technical Requirements Manual</u>	<u>EA-OR99s9</u>  s.9 O. Reg. 264/06, s.2	Performance Appraisals	E + 6 (event is six years from the date of the summative report of the performance appraisal)
<u>EA-O-10</u>	<u>Education Act R.S.O. 1990 c. E.2</u>  <u>School Year and School Holidays Regulation under the R.R.O. 1990, Reg. 304</u>	<u>EA-OR304s8</u>  s.8 R.P.O. 1990, Reg. 304, s.8	Professional Activity Day Evaluations	Not specified. Retain on file.
<u>EA-O-12</u>	<u>Education Act R.S.O. 1990 c. E.2</u>	<u>EA-Os265(n)</u>  s.265(n) R.S.O. 1990, c. E.2, s. 265; 1991, c. 10, s. 6	School Visitors Book	Not Specified.
<u>EA-O-13</u>	<u>Education Act R.S.O. 1990 c. E.2</u>  <u>Special Education Programs and Services Regulation under the R.R.O. 1990, Reg. 306</u>	<u>EA-OR306s6</u>  s.6 R.R.O. 1990, Reg. 306, s.6	Special Education Plan	Maintain for review.
<u>EA-O-14</u>	<u>Education Act, R.S.O. 1990, c.E.2</u>  <u>Collection of Personal Information, under the Education Act, O. Reg. 521/01</u>	<u>EA-OR521s2</u>  s. 2 O. Reg. 521/01, s.2 (2); O. Reg. 170/02, s.1; O. Reg. 322/03, s.1	Criminal Background Check – CBC	No retention specified.
<u>EA-O-15</u>	<u>Education Act, R.S.O. 1990, c. E.2</u>  <u>Collection of Personal Information, under the Education Act, O. Reg. 521/01.</u>	<u>EA-OR521s2</u>  s.2 O. Reg. 521/01, s. 2(2); O. Reg. 170/02, s. 1; O. Reg. 322/03, s.1	Criminal Offence Declaration	No retention specified.

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<u>EA-O-16</u>	<u>Education Act, R.S.O. 1990, c. E.2</u>  <u>School Councils Regulation, under the Education Act, O.R. 612/00</u>	<u>EA-OR612s16</u>  <u>s.16</u> O. Reg. 612/00, s. 16(1)	School Council Meeting Minutes/Financial Transactions	Four years for minutes. Financial Records to be retained for C + 6.
<u>EA-O-17</u>	<u>Education Act, R.S.O. 1990, c. E.2</u>  <u>Violence Free Schools Policy – Ministry of Education 1994</u>	<u>EA-VFSP part V</u>  <u>Part V</u> <u>1994</u>	Violent Incident Form	*Include in OSR E + 3 or E + 5 (as below)  No Suspension/No Expulsion – E + 3 (where event is three years without report of a violent incident to police).  Suspension: E + 3 (where event is completion of three consecutive years during which no further suspensions occurred for serious, violent behaviour).  Expulsion: E + 5 (event is five years from the date of expulsion)
<u>ECA-O-1</u>	<u>Electronic Commerce Act, 2000, S.O. 2000, c. 17</u>	<u>ECA-Os12(2)</u>  <u>s. 12(2)</u> 2000, c. 17, s. 12(2)	Electronic Documents	Provides for retention of electronic document if the document is in original format or is one that accurately represents the information, if it is accessible and useable and where sent or received information identifies origin and destination (metadata)
<u>ECA-O-2</u>	<u>Electronic Commerce Act, 2000, S.O. 2000, c. 17</u>	<u>ECA-Os12(3)</u>  <u>s. 12(3)</u> 2000, c. 17, s. 12(1)	Electronic Documents – Previously Retained	Provides for retention of electronic documents prior to enactment of <i>Electronic Documents Act (2000)</i> .
<u>ECA-O-3</u>	<u>Electronic Commerce Act, 2000, S.O. 2000, C. 17</u>	<u>ECA-Os12(1)</u>  <u>s. 12(1)</u> <u>2000, c. 17, s. 12(1)</u>	Retention for Written Documents (Conversion of to Electronic)	Provides legal retention of written documents in electronic form.

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<u>EHTA-O-1</u>	<u>Employer Health Tax Act, R.S.O. 1990, c. E.11</u>	<u>EHTA-Os12</u>  s. 12 as am. S.O. 1994, c. 8, s. 13	Employer Health Tax Accounting Records	Permanent or until permission for their disposal is given by the Minister. Retain books of accounts and every primary source document required to verify the entries in Ontario.
<u>EHTA-O-2</u>	<u>Employer Health Tax Act, R.S.O. 1990, c. E.11</u>	<u>EHTA-Os37</u>  s. 37 R.S.O. 1990, c. E.11, s. 12 (4); 1994, c.8, s. 13(4)	Employer Health Tax Act Offences – Limitation	E + 6 (event is the date on which the offence was, or is alleged to have been committed)
<u>EHTA-O-3</u>	<u>Employer Health Tax Act, R.S.O. 1990, c. E.11</u>	<u>EHTA-Os6</u>  s.6 as am. S.O. 1994, c. 8, s. 6(1); S.O. 2001, c. 23, s. 75	Employer Health Tax Refund – Limitation	E + 4 (event is the day on which the return was required to be delivered)
<u>EHTA-O-4</u>	<u>Employer Health Tax Act, R.S.O. 1990, c. E.11</u>	<u>EHTA-Os8(1)</u>  s.8(1) as am. S.O. 1994, c. 8, s. 8(1)	Health Tax – Limitation	E + 4 (event is the later of (1) the day on which the return was delivered or received by the Minister and (2) the day the return was required to be delivered)
<u>EIA-C-1</u>	<u>Employment Insurance Act, S.C. 1996, c. 23</u>  <u>Employment Insurance Regulations, under the Employment Insurance Act, SOR/96-332</u>	<u>EIA-CR332s19</u>  s. 19 SOR/97-31, s. 10	Record of Employment	C + 6 – Employer's copy  E + 1 – Employee's copy (event is when record completed)
<u>EIA-C-2</u>	<u>Employment Insurance Act, S.C. 1996, c.23</u>	<u>EIA-Cs87</u>  s.87 as am. S.C. 1998, c. 19, s. 267	Books of Account	C + 6 In the event of an appeal, retain until the appeal is resolved.
<u>EIA-C-3</u>	<u>Employment Insurance Act, S.C. 1996, c. 23</u>	<u>EIA-Cs46</u>  s. 46 1996, c. 23, s. 46.1; 1999, c. 31, s. 77(F); 2004, c.25, s. 133, 197	Directors Liability – Limitation	E + 6 (event is the occurrence of the act or omission for which the penalty is imposed)



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<u>EIA-C-4</u>	<u>Employment Insurance Act, S.C. 1996M,c.23</u>	<u>Eia-Cs47(3)</u>  <u>s.47(3)</u>	Employer Benefit Penalties – Limitation	E + 6 (event is the day on which the liability arose) Suspend if appeal or review pending.
<u>EIA-C-5</u>	<u>Employment Insurance Act, S.C. 1996, c. 23</u>	<u>EIA-Cs85(3)</u>  <u>s. 85(3)</u>	Employment insurance Assessment – Limitation	C + 3
<u>ESA-O-1</u>	<u>Employment Standards Act, 2000, S.O. 2000, c.41</u>	<u>ESA-Os15(8)&amp;(9)</u>  <u>s.15(8)&amp;(9)</u> 2004, c. 21, s. 2	Agreements – Excess Hours and Averaging	E + 3 (event is last day work performed under the agreement)
<u>ESA-O-2</u>	<u>Employment Standards Act, 2000, S.O. 2000, c. 41</u>	<u>ESA-Os15</u>  <u>s.15</u> 2000, c.41, s. 15(1); 2002, c. 18, Sch.J, s.3(6,7)	Employee Records	E + 3 (event is the date employee ceased to be employed by employer).  Includes: <ul style="list-style-type: none"> <li>• employee's name and address</li> <li>• employee's date of birth, if the employee is a student and under 18 years of age. (retain three years after the employee's 18<sup>th</sup> birthday)</li> <li>• date on which the employee began his/her employment.</li> </ul>
<u>ESA-O-3</u>	<u>Employment Standards Act, 2000, S.O. 2000, c.41</u>	<u>ESA-Os15(5)3</u>  <u>s. 15(5)3</u> 2000, c. 41, s. 15(5); 2002, c. 18, Sch. J, s. 3(8)	Employee Work Hours – Number of Hours Worked	E + 3 (event is the day worked) Includes number of hours worked in each day of each week.
<u>ESA-O-4</u>	<u>Employment Standards Act, 2000, S.O. 2000, c. 41</u>	<u>ESA-Os139</u>  <u>s. 139</u> 2000, c. 41, s. 139	Employment standards Act, 2000 Prosecution – Limitation	E + 2 (event is two years after the date on which the offence was committed or alleged to have been committed.
<u>ESA-O-5</u>	<u>Employment Standards Act, 2000, S.O. 2000, c. 41</u>	<u>ESA-Os15(7)</u>  <u>s. 15(7)</u> 2006, c. 13, s. 3 (1); 2007, c. 16, Sch. A, s.2	Pregnancy/Parental/Emergency Leaves	E + 3 (event is the last day of leave)

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<b><u>ESA-O-6</u></b>	<u>Employment Standards Act, 2000, S.O. 2000, c. 41</u>	<u>ESA-Os15.1(5)</u>  <u>s. 15.1(5)</u> 2002, c. 18, Sch. J, s. 3(9)	Vacation Pay Record	E + 3 (event is date record created) includes number of hours worked in each day of each week.
<b><u>ESA-O-7</u></b>	<u>Employment Standards Act, 2009, S.O.2000, c. 41</u>	<u>ESA-Os15(5)4</u>  <u>s. 15(5)4</u> 2000, c. 41, s. 15(5); 2002, c. 18, Sch. J, s. 3(8)	Wage Statements and Termination Pay	E + 3 (event is date information given to employee)
<b><u>ETA-C-1</u></b>	<u>Excise Tax Act, R.S.C. 1985, c. E-15</u>  See also <u>Canada Revenue Agency GST/HST Memoranda Series c. 15: Books and Records (Revised June 2005)</u>	<u>ETA-Cs286(3)</u>  <u>s. 286(3)</u>	GST Accounting	C + 6
<b><u>ETA-C-2</u></b>	<u>Excise Tax Act, R.S.C. 1985, c. E-15</u>  See also <u>Canada Revenue Agency GST/HST Memoranda Series c. 15: Books and Records (Revised June 2005)</u>	<u>ETA-Cs286(3.10)</u>  <u>s. 286(3)</u>	GST Electronic Records	C + 6 Records maintained electronically shall be kept in electronically readably format for the retention period.
<b><u>FPPA-O-1</u></b>	<u>Fire Protection and Prevention Act 1997</u>  <u>Fire Code under, O. Reg. 213/07</u>  <u>Retain as required by: CAN/CSA-C282-M89</u>	<u>FPPA-OR213s1.1.2.1</u>  <u>S. 1.1.2.1.</u> O. Reg. 213/07, Division B, Part 6	Emergency Power Systems – Inspections/Testing	Permanent – Log of Operations Inspection and Testing, as required by CAN/CSA-C282-M89
<b><u>FPPA – O-2</u></b>	<u>Fire Protection and Prevention Act, 1997</u>  <u>Fire Code under, O.Reg. 213/07</u>	<u>FPPA-O.Reg 213</u>  <u>s. 2.8.3.3(3)</u>	Fire Drill Records	E + 1 (event is the fire drill)
<b><u>FPPA-O-3</u></b>	<u>Fire Protection and Prevention Act, 1997</u>  <u>Fire Code under, O.Reg. 213/07</u>  See also <u>National Fire Protection Agency Standard (NFPA) 10-2002</u>	<u>FPPA-OR213s6.2.7.5</u>  <u>s. 6.2.7.5</u>	Fire Extinguisher Maintenance / Testing (Portable)	Permanent – retain for life of equipment.

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<b><u>FPPA-O-4</u></b>	<u>Fire Protection and Prevention Act, 1997</u>  <u>Fire Code under, O.Reg. 213/07</u>	<u>FPPA-OR213s1.1.1.2</u>  <u>s.1.1.1.2</u>	Fire Protection Systems – Inspection and Testing	E + 2 (event is when the record was made) Note must ensure that the current and the immediately preceding report is available.
<b><u>FPPA-O-5</u></b>	<u>Fire Protection and Prevention Act, 1997</u>  <u>Fire Code under, O.Reg. 213/07</u>	<u>FPPA-OR213s1.1.2.1</u>  <u>s. 1.1.2.1</u>	Fire Protection Systems – Verification Report	E – Life of system for systems installed after November 21, 2007.
<b><u>FPPA-O-6</u></b>	<u>Fire Protection and Prevention Act, 1997</u>  <u>Fire Code under, O. Reg. 213/07</u>	<u>FPPA-OR213s2.8.2.1(3)</u>  <u>s. 2.8.2.1(3)</u>	Fire Safety Plan	S (Keep until superseded). Note requires regular review not to exceed 12 months.
<b><u>FPPA-O-7</u></b>	<u>Fire Protection and Prevention Act, 1997</u>  <u>Fire Code under, O. Reg. 213/07</u>	<u>FPPA-OR213s9.1.4.8</u>  <u>s. 9.1.4.8</u>	Life Safety Study – Retrofit	Permanent – Retain on premises.
<b><u>FPPA-O-8</u></b>	<u>Fire Protection and Prevention Act, 1997</u>  <u>Fire Code under, O. Reg. 213/07</u>	<u>FPPA-OR213s1.1.1.2</u>  <u>s. 1.1.1.2</u>	Storage Tanks – Above Ground and Underground	E + 2 (event is when the record was made) Note must ensure that current and the immediately preceding report is available.
<b><u>ITA-C-1</u></b>	<u>Income Tax Act, R.S.C. 1985, c.1 (5<sup>th</sup> Supp.)</u>  <u>Income Tax Regulations under the C.R.C. 1978, c. 945</u>	<u>ITA-C R945s5800</u>  <u>s. 5800(1) (a) as am. SOR/82-879, s.2</u>	Corporate Books and Records Tax Requirements – Where Corporation Ceased	E+2 (event is two years after the day that the corporation is dissolved). Note: General ledger, etc. must be kept for six years after corporation dissolved.
<b><u>ITA-C-2</u></b>	<u>Income Tax Act, R.S.C. 1985, c.1 (5<sup>th</sup> Supp)</u>  <u>Income Tax Regulations under the C.R.C. 1978, c.945</u>	<u>ITA-CR945s5800(1)</u>  <u>s. 5800(1)</u> as am. SOR/82-879, s.2	General Ledger and Transaction Summaries Where Business Ceased	C + 6 Note: Retain general ledger and any special contracts or agreements necessary to an understanding of the entries in the general Ledger or other book of final entry.

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<b><u>ITA-C-3</u></b>	<u>Income Tax Act, R.S.C. 1985, c. 1 (5<sup>th</sup> Supp.)</u>  See also <u>Canada Revenue Agency, Income Taxation Circular 1c78-10R4 (Revised June 2005)</u>	<u>ITA-Cs230(1)</u>  <u>s. 230(1)</u> R.S., 1985, c.1 (5 <sup>th</sup> Supp.), s. 230; 1994, c.21, s. 105; 1998, c. 19, s. 227	Tax Payment/Collection Records and Books	C+6 Retain the books and every account and voucher necessary to verify the information.
<b><u>ITA-O-1</u></b>	<u>Income Tax Act, R.S.O. 1990</u>	<u>ITA-Os39</u>  <u>s. 39</u> as am. S.O. 1999, c. 9, s. 129	Income Tax Accounting Records	C + 6
<b><u>ITA-O-2</u></b>	<u>Income Tax Act, R.S.O. 1990</u>	<u>ITA-Os48</u>  <u>s. 48(3)</u> R.S.O. 1990, c.1.2, s. 48(3); 2004, c. 16, s. 3	Income Tax Offences – Limitation	Limitation – eight years
<b><u>ISA-O-1</u></b>	<u>Insurance Act, R.S.O. 1990</u>	<u>IA-O s259.1</u>  <u>s. 259.1</u> 2002, c. 24, Sch. B, s. 39 (3).	Automobile Insurance – Limitation	Limitation period – one year.
<b><u>ISA-O-2</u></b>	<u>Insurance Act, R.S.O. 1990</u>	<u>IA-Os148(1) 14</u>  <u>148(1) 14</u> R.S.O. 1990, c.1.8, s. 148	Fire Insurance Claims – Limitation	Limitation – one year after the loss or damage.
<b><u>LTTA-O-1</u></b>	<u>Land Transfer Tax Act, R.S.O. 1990, c. L.6</u>	<u>LTTA-Os9.3(4)</u>	Taxation Documents	E + 7 (event is date on which the conveyance registered)
<b><u>LA-O-1</u></b>	<u>Limitations Act, 2002, S.O. 2002, c. 24, Sch. B</u>	<u>LA-Os.4</u>  <u>s. 4</u> 2002, c. 24, Sch. B, s. 4	Basic Limitation Period	E + 2 (event is act or omission on which the claim is based took place)

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<u>LA-O-2</u>	<u>Limitations Act, 2002, S.O. 2002, c. 24, Sch. B</u>	<u>LA-Os15</u>  s.15 2002, c. 24, Sch. B, s. 15(1)	Ultimate Limitation Period	E + 15  (event is act or omission on which claim is based took place)
<u>MFIPPA-O-1</u>	<u>Municipal Freedom of Information and Protection of Privacy Act</u>  <u>General Regulation under the R.R.O. 1990, Reg. 823</u>	<u>MFIPPA-OR823s.5</u>  s. 5 R.R.O. 1990, Reg. 823, s. 5	Personal Information Retained by Institutions	E + 1 (event is the date or time that the information was used) Note: This is a minimum retention period only. Personal information may be retained longer for a legal or operational need, providing notification is given.
<u>OHSA-O-1</u>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>  <u>Designated Substance – Asbestos on Construction Projects and in Buildings and Repair Operations Regulation 278/05</u>	<u>OHSA-Os.8</u>  s. 8 O. Reg. 278/05, s. 8(1)	Asbestos Management in Buildings	Not specified – Retain on premises.
<u>OHSA-O-2</u>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>	<u>OHSA-Os.9(22)</u>  s. 9(22) R.S.O. 1990, c. 0.1, s. 9(1)	Joint Health and Safety Committee Minutes	Not specified.
<u>OHSA-O-3</u>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>	<u>OHSA-Os,12(2)</u>  s. 12(2) R.S.O. 1990, c. O.1, s. 12(1); 1997, c. 16, s. 2(4)	Workers' Compensation Board Annual Summary	Not specified. Post copy of summary.
<u>OHSA-O-4</u>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>	<u>OHSA-Os.26(1)</u>  s. 26(1) R.S.O. 1990, c. O.1, s. 26 (3); 1994, c. 27, s.120(3)	Biological/Chemical/Physical Agents Handling/Exposure Records	Keep and maintain accurate records of the handling, storage, use, and disposal of biological, chemical, or physical agents as prescribed by regulation and make available to workers (see specific regulation).

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<b><u>OHSA-O-5</u></b>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>  c.O.1, s. 37(5) and s. 38 as am. S.O. 2001, c. 9, Sch. I, s. 3(8)	<u>OHSA-Os.38</u>  s. 38 2001, c. 9, Sch. I, s. 3(8)	Material Safety Data Sheets	E + 3 (event is creation or modification of the data sheet)
<b><u>OHSA-O-6</u></b>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>  <u>Designated Substance – Asbestos on Construction Projects and in Buildings and Repair Operations Regulation 278/05</u>	<u>OHSA-OR278s.18(9)</u>  s. 18(9) O. Reg. 278/05, s. 18(9)	Airborne Asbestos Monitoring Records – Type 3	E + 1 (event is the date results are received)
<b><u>OHSA-O-7</u></b>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>  <u>Confined Spaces, Regulation 632/05</u>	<u>OHSA-OR632s.21</u>  s. 21 O. Reg. 632/05, s. 21(1)	Confined Spaces Records – Plan/Assessments/Training/Permits/ Inspection of Rescue Equipment/Testing Results	E + 1 Note – must ensure that the two most recent reports are retained.
<b><u>OHSA-O-8</u></b>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>  <u>Designated Substance – Isocyanates Regulation, under the R.R.O. 1990, Reg. 842</u>	<u>OHSA-OR842s.13</u>  s. 13 R.R.O. 1990, Reg. 842, s. 13	Airborne Isocyanates Monitoring and Exposure Records	E + 5 (exposure records to be forwarded to physician for retention for E+40 date of first record and E+20 date of last record)
<b><u>OHSA-O-9</u></b>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>  <u>Designated Substance – Lead Regulation under the R.R.O. 1990, Reg. 823</u>	<u>OHSA-OR843s.12</u>  s. 12 R.R.O. 1990, Reg. 843, s. 12	Airborne Lead Monitoring and Exposure Records	E + 5 (exposure records to be forwarded to Physician for retention for E+40 date of first record and E+20 date of last record.
<b><u>OHSA-O-10</u></b>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>  <u>Designated Substance – Mercury Regulation, under the R.R.O. 1990, Reg. 844</u>	<u>OHSA-OR844s12</u>  s.12 R.R.O. 1990, Reg. 844, s. 12	Airborne Mercury Monitoring and Exposure Records	E + 5 (exposure records to be forwarded to Physician for retention for E+40 date of first record and E+20 date of last record)

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<u><b>OHSA-O-11</b></u>	<u>Occupational Health and Safety Act – R.R.O. 1990</u>  <u>Designated Substance – Silica Regulation, under the R.R.O. 1990, Reg. 845</u>	<u>OHSA-OR845s12</u>  s.12 R.R.O. 1990, Reg. 845 s. 12	Airborne Silica Monitoring and Exposure Records	E+5 (exposure records to be forwarded to Physician for retention for E+40 date of first record and E+20 date of last record)
<u><b>PBA-O-1</b></u>	<u>Pension Benefits Act, R.S.O. 1990</u>	<u>PBA-Os110</u>  s. 110(6) as am. S.O. 1997, c. 28, s. 220(2)	Pension Benefits – Limitation	Limitation – five years after the date when the offence occurred.
<u><b>PHIPPA-O-1</b></u>	<u>Personal Health Information and Protection Act</u>  <u>The College of Psychologists of Ontario, The Regulations, Standards of Professional Conduct and Guidelines of the College of Psychologists of Ontario, revised version effective September 1, 2005</u>	<u>CPO – Standards</u>	Psychological Service Records	E + 10 (event is 10 years from date of last contact, or 10 years following the client's 18 <sup>th</sup> birthday)
<u><b>RPLA-O-1</b></u>	<u>Real Property Limitations Act R.S.O. 1990, C. L. 15</u>	<u>RPL-Os22</u>  s. 22 R.S.O. 1990, c. L.15, s. 22	Mortgages Arrears – Limitation	Limitation – 10 years after the last payment of any part of the principal money or interest secure by the mortgage
<u><b>RPLA-O-2</b></u>	<u>Real Property Limitations Act R.S.O. 1990, C. L. 15</u>	<u>RPLA-Os4</u>  s. 4 R.S.O. 1990, c. L. 15, s. 4	Recovery of Land – Limitation	Limitation – 10 years from the right to make or bring action first occurred
<u><b>RPLA-O-3</b></u>	<u>Real Property Limitations Act R.S.O. 1990, C. L. 15</u>	<u>RPL-Os17</u>  s. 17(1) R.S.O. 1990, c. L. 15, s. 17(1)	Rent Arrears – Limitation	Limitation – Six years next after the same respectively has become due.
<u><b>SDWA-O-1</b></u>	<u>Safe Drinking Water Act, 2002, S.O 2002, .C. 32</u>  <u>Schools, Private Schools and Day Nurseries, O Reg. 243/07</u>	<u>SDWA-OR243s9(1)</u>  s. 9(1) O. Reg. 243/07, s. 9(1)	Drinking Water – Flushing Test	C + 6

Reference Code	Governing Statute	Citation Alpha code	Title Works/Key Words	Retention Requirement or Limitation Period
<u>TSSA-O-1</u>	<u>Technical Standards and Safety Act, 2000</u>  <u>Elevating Devices Regulation, under the 2000, O. Reg. 209/01</u>	<u>TSA-OR209s.38</u>  <u>s. 38</u> O. Reg. 209/01, s. 38	Elevator Contractor and Equipment Contacts	Not specified – Maintain for life of equipment/building. Retain: <ul style="list-style-type: none"> <li>name and telephone number of the contractor currently maintaining the elevator, and expiry date of contract</li> <li>location of keys to be posted inside the fire hose cabinet.</li> </ul>
<u>TSSA-O-2</u>	<u>Technical Standards and Safety Act, 2000</u>  <u>Elevating Devices Regulation, under the 2000, O. Reg. 209/01</u>	<u>TSA-OR209s37</u>  <u>s. 37</u> O. Reg. 209/01, s. 37	Elevator Design Submissions/Instructions	Not specified. Retain: <ul style="list-style-type: none"> <li>list of people to be called in case of power failure or accident at the location of the installation</li> <li>a copy of the registered design submissions for general instructions for maintenance.</li> </ul>
<u>TSSA-O-3</u>	<u>Technical Standards and Safety Act, 2000</u>  <u>Elevating Devices Regulation, 2000, O. Reg. 209/01</u>	<u>TSA-OR209s34</u>  <u>s. 34</u> O. Reg. 209/01, s. 34(1)	Elevator Equipment Contacts	Not specified. <ul style="list-style-type: none"> <li>A list of persons to be called in case of an equipment or power failure, an accident, or any other emergency involving the elevating device, to be made is readily available at the location of the installation</li> <li>ensure that the person called is prepared to take such action as is appropriate in the circumstances.</li> </ul>
<u>TSSA-O-4</u>	<u>Technical Standards and Safety Act, 2000</u>  <u>Elevating Devices Regulation, under the 2000, O. Reg. 209/01</u>	<u>TSA-OR209s30</u>  <u>s. 30</u> O. Reg. 209/01, s. 30(1)	Elevator License	Not specified – Post for life of equipment.



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<u>TSSA-O-5</u>	<u>Technical Standards and Safety Act, 2000</u>  <u>Elevating Devices Regulation, under the 2000, O. Reg. 209/01</u>	<u>TSA-OR209s34</u>  <u>s. 34</u> O. Reg. 209/01, s. 34(1) O. Reg. 209/01, s. 34(2) O. Reg. 209/01, s. 34(3)	Elevator Log Book	E + 5 (event is the date of the last entry in the log book)
<u>TSSA-O-6</u>	<u>Technical Standards and Safety Act, 2000</u>  <u>Elevating Devices Regulation, under the 2000, O. Reg. 209/01</u>	<u>TSAAs33</u>  <u>s. 33(6)</u> O. Reg. 209/01, s. 33(6)	Elevator Maintenance Records	E + 5 (event is date of last entry in the log book) *Maintain in log book.
<u>WSIA-O-1</u>	<u>Workplace Safety and Insurance Act, 1997, S.O. 1997, c. 16, Sch. A</u>	<u>WSIA-ORs157</u>  <u>s. 157</u> as am. S.O. 1995, c. 5, s. 27	Workers' Compensation Restriction on Prosecution	E + 2 (event is two years after the day on which the most recent act or omission comes to the knowledge of the board)
<u>WSIA-O-2</u>	<u>Workplace Safety and Insurance Act, 1997, S.O. 1997, c. 16, Sch. A</u>	<u>WSIA-OR1101s5</u>  <u>s. 5</u> R.R.O. 1990, Reg. 1101, s. 5	Accident Report and Record of Administration of First Aid	No retention period specified.