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## Finance/Accounting

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# XVI. Records Retention

## Introduction

The records retention guidelines<sup>1</sup> for diocesan/parish records were prepared to assist dioceses' and/or parishes' needs to establish control over routine records and to preserve records of permanent value. The list of records included is lengthy but not definitive. Each diocese/parish may have a series of records not mentioned here. Retention periods were devised based on canon law, state and federal statutes, and practical diocesan/parish realities. If questions arise regarding records-related issues, please contact the appropriate office at your diocese for additional information.

## Records Retention Schedules

Records retention schedules represent the period of time that records must be kept according to legal and/or organizational requirements.

This document covers retention schedules for seven different groups of diocesan/parish records:

- Administrative
- Personnel
- Financial
- Property
- Cemetery
- Publications
- Sacramental

Within each group, different series are listed followed by a retention period. Records older than the retention period should be destroyed. Those of permanent value should be stored appropriately.

We have tried to list the majority of types of records that dioceses/parishes produce. If a series of records is not listed here, locate a similar record series in the list and apply that retention period.

### A. Administrative Records

These records are produced in the course of the management of the affairs of the diocese/parish.

<b>Records Type</b>	<b>Retention Period</b>
Abstracts, deeds (property)	Permanent
Annual reports to Chancery ( <i>Status Animarum</i> )	Permanent
Annual reports to the diocese/parish	Permanent
Articles of incorporation and bylaws	Permanent
Bequest and estate papers ( <i>wills</i> )	Permanent
Census records	Permanent
Contracts, inactive	7 years after end of contract
Correspondence, legal	Permanent
Correspondence, official ( <i>regarding diocesan/parish policies, diocesan/parish directive, etc.</i> )	Permanent
Correspondence, routine	Review/discard biannually
Donor lists	Permanent
Endowment decrees	Permanent
Finance Committee minutes	Permanent
Historical file ( <i>newspaper clippings, photos, etc., related to diocese/parish</i> )	Permanent
Insurance policies	Permanent
Inventories of property and equipment	Permanent
Leases	Destroy 7 years after expiration.
Liturgical minister's schedules ( <i>altar servers, ushers, lectors, etc.</i> )	Retain until superseded
Mass intention books	2 years
Office files, subject	Selective retention: retain those that document diocesan/parish administration and activities
Parish council constitutions	Retain until superseded
Parish council minutes	Permanent
Diocese/parish organization records ( <i>minutes, correspondence, publications, etc.</i> )	Permanent
Photographs ( <i>relating to diocesan/parish history, clergy, parishioners</i> )	Permanent
Policy statements	Permanent
Religious education reports ( <i>for the diocesan offices</i> )	Permanent
Rosters of parishioners	Permanent
Subject files ( <i>correspondence, memos, rules, schedules, etc.</i> )	Annual review; destroy superseded files biannually
Will, testaments, codicils	Permanent

## B. Personnel Records

A personnel file should be maintained for each active diocesan/parish employee. That file should contain the following:

- Employee application
- Resume
- Eligibility verification form (I-9)
- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- W-4 form

These records are *confidential* and should be made available only to diocesan/parish representatives with a legitimate right to know, unless their disclosure is compelled by some legal action. In many states, employees and former employees have the right to inspect their own personnel files. The diocese/parish/organization/employer has the right to require that the request be in writing and has a stated number of working days to comply with the request.

Several items likely to be in a personnel file are specifically excluded from mandatory inspection in many states:

- investigation of criminal offenses
- reference letters
- test documents
- materials dealing with staff management planning
- personal information concerning another employee that could, if released, be an invasion of privacy
- records relating to a pending legal claim that would be discoverable in court

<b>Records Type</b>	<b>Retention Period</b>
<b>Benefits</b>	
Disability records	Permanent
Pension vesting files	Permanent
Retirement benefits	Permanent
Service records	Permanent
<b>General</b>	
Permanent earnings and records	7 years after benefit termination
Attendance records	7 years after termination
Employee contracts	7 years after termination
Employee salary schedules	7 years after termination
<b>Health and safety</b>	
Accident/injury reports	7 years
Employee medical complaints	7 years
Employee medical records	30 years from termination

Environmental test records/reports	Permanent
Hazardous exposure records	Permanent
Toxic substance explore reports	Permanent
Workers' compensation records	12 years after injury (filing), death, or last compensation payment

#### **Lay Personnel actions**

Applications rejected	1 year
Employee evaluations	2 years after termination
Personnel files, terminated	7 years
Termination records	7 years

#### **Salary administration**

W-2 forms	7 years from time of filing
W-4 forms	7 years from date of filing
Time cards	3 years from date of filing
Time sheets	3 years from date of filing
I-9 form	7 years after termination

### **C. Financial and Accounting Records**

#### **Records Type**

#### **Retention Period**

##### **Financial**

##### *Banking*

Bank deposits	7 years
Bank statements	7 years
Cancelled checks	7 years
Check registers/stubs	7 years

##### *General*

Audit reports	Permanent
Balance sheets, annual	Permanent
Balance sheets, monthly/quarterly	Destroy after 1 year
Budgets, approved, revised	7 years
Financial reports, annual	Permanent
Financial reports, monthly	Destroy after 1 year
Financial statements	Permanent

##### *Investment/Insurance*

Bonds, cancelled	7 years from date of cancellation
Certificates of deposit, cancelled	3 years after redemption

Insurance policies/active	Permanent
Insurance policies/cancelled	Permanent
Letters of credit	7 years
Mortgage records	Permanent
Securities sales	7 years
Stock investment	7 years after sale

### **Accounting**

Accounts payable invoices	7 years
Accounts payable ledgers	7 years
Accounts receivable ledgers	7 years
Credit card statements/charge slips	7 years
Invoices and paid bills, major building construction	Permanent
Invoices and paid bills, general accts	7 years
Cash books	7 years
Cash journals	7 years
Cash journal, receipts on offerings and pledges	7 years
Receipts	7 years
Mortgage payments	7 years

### *Other Records*

General ledger/annual	Permanent
Journals, general and specific funds	Permanent
Journal entry sheets	7 years
Ledgers, subsidiary	7 years
Payroll journals	7 years
Payroll registers, summary schedule of earnings, deductions and accrued leave	7 years
Pension records	Permanent
Pledge registers/ledgers	7 years
Permanently restricted gift documents	Permanent
Temporarily restricted gift documents	7 years after meeting restrictions

### *Tax Records*

Employment taxes, contributions, and payments, including taxes withheld, FICA	7 years from date of filing
W-2 forms	7 years from date of filing
W-4 forms	7 years from date of filing
IRS exemption determination letters, for organizations other than those listed in <i>The Official Catholic Directory</i>	Permanent

Form 990	Permanent
State tax exemption certificates ( <i>income, excise, property, sales/use, etc.</i> )	Permanent

#### **D. Property Records**

<b>Records Type</b>	<b>Retention Period</b>
Architectural records, blueprints, building designs, specification	Permanent
Architectural drawings	Permanent
Deeds files	Permanent
Mortgage documents	Permanent
Property appraisals	Permanent
Real estate surveys/plots, plans	Permanent
Title search papers and certificates	Permanent

#### **E. Cemetery Records**

<b>Records Type</b>	<b>Retention Period</b>
Account cards ( <i>record of lot ownership and payments</i> )	Permanent
Annual report	Permanent
Bank statements	7 years
Board minutes	Permanent
Burial cards ( <i>record of interred's name, date of burial, etc., alphabetically</i> )	Permanent
Burial record ( <i>record of interred's name, date of burial, etc.</i> )	Permanent
Contracts documenting lot ownership	Permanent
Correspondence	Selective retention: keep if item has historical, legal, fiscal value
General ledger	Permanent
Lot maps	Permanent

#### **F. Publications**

<b>Records Type</b>	<b>Retention Period</b>
Anniversary books	Permanent
Annual reports to the diocese/parish	Permanent
Newsletters of the diocese/parish or affiliated organizations	Permanent
Other diocese/parish-related publications	Permanent
Parish bulletins	Permanent

#### **G. Sacramental Records**

<b>Records Type</b>	<b>Retention Period</b>
Baptism register	Permanent
Confirmation register	Permanent
First Communion register	Permanent
Death register	Permanent
Marriage register	Permanent
Marriage case files	Permanent

### **Notes**

1. Initial format and contents drawn from Archdiocese of Milwaukee, *Records Retention Guidelines for Parish Records* (Milwaukee: Archdiocese of Milwaukee, 1998).