

BUSINESS RECORDS RETENTION SCHEDULE FOR CONGREGATIONS

Record title	Retention (max yrs)	Disposition recommendation
Accounts Payable Files	7	Destroy after 7 yrs. or CY+4 yrs. after Audit
Act of Incorporation	P	Permanent.
Agreements, Contractual		See: Contracts.
Annual Financial Reports		See: Financial Statements, Annual.
Applications for Employment, Unsuccessful	1	Destroy after CY+1 year.
Appraisals, Property	AU	Retain until superseded.
Assessment and Quota Apportionment Data	5	Destroy after 5 years.
Audit Working Papers and Back-up	4	Destroy after CY+4 yrs. with Audit.
Audit Reports	P	Permanent
Balance Sheets, Annual	P	Permanent
Balance Sheets, Monthly/Quarterly	2	Destroy after 2 years.
Bank Deposit Books	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Bank Deposit Slips	3	Destroy after 3 years.
Bank Statements	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Bank Reconciliations	2	Destroy after 2 years.
Bequest and Estate Papers	P	Permanent.
Bonds, Cancelled	3	Destroy after CY+3 years from date of cancellation.
Budgets, Approved and Revised	P	Permanent.
Budgets, Proposed and Worksheets	AU	Destroy after administrative use ceases.
Bylaws	P	Permanent. Transfer previous versions to Archives after amendment.
Cancelled Checks	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Cash Journals, General Receipts and Disbursements	7	Destroy after 7 years; Retain permanently if used as primary book of entry.
Cash Journal, Receipts on Offerings and Pledges	7	Destroy after 7 years. See also: Pledge Registers/Ledgers.
Cashbooks, Discretionary Accounts	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Cashbooks, Special Fundraising Subscriptions	P	Permanent.
Certificates of Deposit, cancelled	3	Destroy 3 years after redemption.
Certificates of Title to Property	P	Permanent.
Certificates of Incorporation	P	Permanent.
Chart of Accounts	AU	Retain until superseded.
Check Register	7	Destroy after 7 years
Check Stubs	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Checks, Cancelled		See Cancelled Checks

Record title	Retention (max yrs)	Disposition recommendation
Computer Accounting Records	7	Destroy after 7 yrs. or CY+4 yrs. after Audit; Refer to retention periods for specific types of accounting records. Check hard copy for permanent records; make archival copy of permanent files where necessary; make back-up copies of all active disk files and store in separate location; retain programming documentation for life of system.
Constitution and Bylaws with Revisions	P	Permanent.
Contracts, Active	P	Retain indefinitely.
Contracts, Inactive	SR	Selective Retention: Construction, New: P Betterments/Improvements: P Repairs/Maintenance: CY+6 Employment: CY+6 Service: CY+6 Lease Agreements: CY+6 Loans/Notes: CY+6
Conveyances	P	Permanent. See also: Deeds
Copyright Registration	P	Permanent; Retain for life of copyright protection.
Correspondence Files, Subject and Name	SR	Selective Retention: retain substantive correspondence permanently; destroy routine courtesy correspondence after 5 years.
Correspondence Files, Chronological	2	Destroy after 2 years if alphabetical subject file exits.
Correspondence, Transactional: including payments, receipts, transmittals, credits, etc.	5	Destroy after 5 years.
Correspondence, Legal: including tax, real estate and probate issues	P	Permanent. See also: Litigation Papers
Deeds: including conveyances, covenants, and easements	P	Permanent.
Employment Taxes, Contributions and Payments: including taxes withheld and Social Security	7.	Destroy after 7 years; a confidential record.
Earnings and Benefits Records	6	Retain for period of employment; destroy CY+6 yrs after termination of employment.
Employee Contracts	6	Retain for period of contract; destroy CY+6 yrs. after termination of contract.
Employee Files/Records		See: Personnel Files/Records
Employee Salary Schedules	6	Destroy 6 years after termination of employment; confidential record.
Employee Withholding Statement, Form W-2 and State Withholding	7	Destroy after 7 years; confidential record. See also: Tax Forms, Individual Employees
Employee Withholding Certificate: Form W-4	AU	Retain for period of employment; destroy 6 years thereafter.
Estates and Bequests		See: Bequest and Estate Papers
Every Member Canvass Records	P	Permanent: retain canvass lists and fair copy of program literature; discard working papers and memoranda
Financial Statements, Annual	P	Permanent.

Record title	Retention (max yrs)	Disposition recommendation
Financial Statements, Monthly	2	Destroy after 2 years.
Form I-9: Immigration and Naturalization Service Certification	AU	Retain for period of employment; destroy 6 years after termination of employment.
Grant-in-Aid Proposals: Successful Applications	SR	Selective Retention. Retain proposal, final report and substantive correspondence.
Grant-in-Aid Proposals: Applications Denied	1	Destroy after CY+1 year.
Immigration and Naturalization Certifications: Form I-9	AU	Retain for period of employment; destroy 6 years after termination of employment.
Incorporation Papers	P	Permanent.
Injury Reports	6	Destroy CY+ 6 yrs. settlement of all claims.
Insurance Policies	6	Retain for life of policy; destroy 6 yrs. after cancellation or termination.
Insurance Plans	AU	Retain for life of policy.
Insurance Records, Employees: including notification of claim payments	1	Destroy after CY+1 year; a confidential record.
Inventories of Property and Equipment	AU	Retain until superseded by new version. Refer old copies and photographs to Archives for review.
Invoices and Paid Bills; Major Building Construction and Structural Alteration	P	Permanent. Transfer to Archives for selective retention.
Invoices and Paid Bills, General Accounts	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Journals, General and Special Funds	P	Permanent.
Journal Entry Sheets	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Journals, Payroll	7	Destroy after 7 years.
Leases	6	Retain for life of contract; destroy 6 years after expiration.
Ledgers, General and Special Parish Funds	P	Permanent.
Ledgers, Subsidiary	SR	Selective Retention.
Legacies	P	Permanent.
Lists and Schedules of Subscribers/Donors	P	Permanent.
Litigation Papers: including claims, decrees, court briefs, substantive correspondence, judgements rendered, memoranda of counsel's opinion	P	Permanent. Remove and discard non-substantive documentation 3 years after settlement: notes, abstracts, routine duplicate copies and drafts. See: Correspondence, Legal
Loan schedules	AU	Retain until discharged or until administrative use ceases.
Manuals, Operating and Procedural	AU	Retain until superseded; Transfer old version to Archives for appraisal.
Memorial Gifts Register	P	Permanent.
Minutes	P	Permanent
Monthly Reports, Financial	1	Destroy after 1 year.
Mortgage Deeds	P	Permanent. Transfer to Archives after discharge.

Record title	Retention (max yrs)	Disposition recommendation
Office Files, Subject, Administrative, Name or Project	SR	Selective Retention. Review annually. Retain for archives those records that document parish administration and lay or clerical ministry and activities. Destroy resource materials, duplicate files, redundant chronological reference files, vendor reference files. See also: specific record titles herein for retention periods of non-permanent records.
Paid Bills	7	Destroy after 7 yrs. or CY+4 after Audit.
Parochial Reports, National/Diocesan Returns	5	Destroy after 5 years.
Payroll Journals	7	Destroy after 7 years.
Payroll Registers, Summary Schedule of Earnings and Deductions and Accrued Leave Time	7	Retain for 7 years.
Pension Records, Retired Employees, Contributions Schedules and Vesting Records	AU	Retain for minimum of 6 years after termination of benefit payment; destroy thereafter when administrative use ceases.
Pension Plans and Literature	AU	Retain in accessible file for life of plan or until superseded.
Personnel Files/Records, Non-current Employees: including applications, job descriptions, earnings records, Forms I-9, tax status forms, medical reports, attendance and leave time schedules, evaluations, and employment status history.	7	Destroy 7 years after termination of employment; confidential records. See also: Pension Records.
Petty Cash Receipts and Accounts	7	Destroy after 7 years or CY+4 after Audit.
Pledge Envelopes	1	Destroy after CY+1 year.
Pledge Cards and Journals	7	Destroy 7 years after date of last entry or Retain permanently if summary records have not been kept.
Pledge Registers/Ledgers	P	Permanent.
Policy Statements	P	Permanent. Retire old statements to Archives after revision.
Profiles, Parish	P	Permanent.
Property Files: including copies of deed, title papers, repair history, permits, lease arrangement and correspondence.	SR	Retain unique files permanently; destroy duplicate files after administrative use ceases.
Property Inventories and Schedules	AU	Retain until superseded; refer old versions to Archives for review.
Property Surveys/Plans		See: Real Estate Surveys/Plot Plans below
Purchase Orders	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Real Estate Surveys/Plots Plans	P	Permanent.
Receipts, General Accounts	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Records Schedules and Destruction Logs	P	Permanent.
Resource Files: including catalogs/sales brochures, non-parish publications, professional literature, clippings/articles, vendor files, etc.	AU	Retain until superseded or until administrative use ceases; review annually.

Record title	Retention (max yrs)	Disposition recommendation
Sales Slips	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Shipping and Freight Records	3	Destroy after 3 years.
Specifications for Building and Design	P	Permanent.
Specifications for Service and Sales Contracts, Property Upkeep and Minor Repairs	7	Destroy 7 years after completion of transaction.
Statistical Summaries	SR	Retain until administrative use ceases; review for archival value.
Subject Files	SR	Selective Retention: review annually and retain permanent record series.
Subsidiary Ledgers	SR	Selective Retention: retain permanent record series.
Tax Forms, Individual Employees: W-2, 1099	7	Destroy after 7 years; confidential record.
Tax Returns/Filings	7	Destroy 7 years after filing provided no action is pending.
Tax-exempt Certificates and Form 990	P	Permanent.
Time Sheets	3	Destroy after 3 years.
Title Search Papers and Certificates	P	Permanent.
Trial Balances, Closing	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Trust Fund Files	SR	Selective Retention: Retain copies of conditions, restrictions, legal opinions, and summary distribution history permanently; retain distribution notices and courtesy correspondence for 7 years.
Trust Fund Registers	P	Permanent.
Vouchers	7	Destroy after 7 yrs. or CY+4 yrs. after Audit.
Warranties	AU	Retain until expiration of warranty.
Wills, Testaments and Codicils	P	Permanent.
Workman's Compensation Claims and Filings	7	Destroy 7 years after filing or settlement of claims whichever occurs later.