

Sample Parish Record Retention Schedules

The following introductions and sample retention schedules were compiled from United States Conference of Catholic Bishops' "Diocesan Financial Management" manual (April 2019; available from www.usccb.org/about/financial-reporting/index.cfm) and the Diocese of Bismarck's "Records Retention Guidelines" (2006).

Introduction

This document is a general guideline. Specific questions regarding retention or release of information should be directed to the Office of the Chancellor and/or the relevant Diocesan Offices.

Definitions:

Resources: An asset available for temporary use and information to organize a particular activity, event, etc. and can be disposed of after its usefulness is complete or updated. Resources can and should be disposed of once their use is complete or superseded. Resources should not be stored with permanent records.

Records: Data or information in a fixed form that is created or received in the course of individual or institutional activity and set aside (preserved) as evidence of that activity for future reference.

A records management and retention policy is an important component of administration. Records retention policies should include paper records and electronic files, data and e-mails.

A comprehensive records retention policy should include the following:

1. Complete listing of all types of records and their retention periods.
2. Documentation to be used in storing, including indexing, labeling, pre-determined destruction dates, inventorying, etc.
3. Internal controls over retrieval, returns and destruction, along with appropriate documentation standards.
4. A process and calendar for updating records into and out of storage and destruction at least annually.
5. Security over stored records.
6. Training and education of all staff on the entire policy and the actual processes. Particular attention should be given to appropriate retention and deletion policies and practices for emails, recorded voicemails, etc. as electronic media, technology and related state and federal laws continue to evolve.
7. If an external shredding service is used for the destruction of records no longer needed, it will often be prudent for the archivist to bring the documents to the shredding service and to witness the actual destruction.

Confidential records should be made available only to parish representatives with a legitimate right to know, unless their disclosure is compelled by some legal action.

Records Retention Schedules

The guidelines for parish records were prepared to assist parishes to establish control over routine records and to preserve records of permanent value. The list of records included is lengthy but not definitive. Each parish may have a series of records not mentioned here. Retention periods were devised based on Canon law, state and federal statutes, and practical parish realities.

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 nine different groups of parish records:

A. Administrative Records	2
B. Human Resources Records.....	4
C. Safe Environment.....	6
D. Financial and Accounting Records.....	6
E. Property Records.....	8
F. Cemetery Records	8
G. Publications	9
H. Religious Education Records	9
I. Sacramental Records	10
J. Youth and Young Adult Ministry	10

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 the types of records that 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

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Abstracts, deeds (<i>property</i>)	See “Deeds” in Property Records Below	
Agendas for Meetings	Current year.	Destroy.
Annual Reports to the Diocese/Parish (<i>Status Animarum, etc.</i>)	Current year +1.	Destroy. (Original on file at Diocese)
Annual Roster of Parishioners	Permanent.	Historical.
Appointment books/Calendars	Current year.	Destroy.

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Articles of Incorporation and By-Laws (<i>church corporation, parish organizations, etc.</i>)	Permanent.	Historical. (Original on file at Diocese)
Bequest and estate papers (<i>wills</i>) benefitting the parish, a parish organization, school, or cemetery.	Permanent.	Historical.
Communications from the Bishop	Annual review.	Destroy if lacks administrative or historical value, otherwise archive as Historical.
Constitution or Statutes (e.g. statutes for ladies aide, purgatorial society, etc.)	Permanent	Historical.
Contribution Envelopes	Current year.	Destroy.
Correspondence, official (<i>concerning parish directives and/or procedures</i>)	Permanent.	Historical.
Correspondence, routine	Current year.	Destroy.
Donor Giving History	7 years after donor death.	Destroy.
Endowment Agreement	Permanent.	Copy at parish. (Original on file at Diocese)
End of Year Tax information for Donors	Current year +3.	Destroy.
Finance Council minutes	Permanent.	Historical.
History File (<i>notes, correspondence, newspaper clippings, photographs, etc., related to parish</i>)	Permanent.	Historical.
Insurance Policy Statements	Permanent.	Historical. (If found, file with Diocese.)
Inventories of property and equipment	Current year +7.	Destroy.
Leases	Expiration +7.	Destroy.
Liturgical Ministers' schedules (<i>altar servers, lectors, ministers of Holy Communion, musicians, etc.</i>)	Until superseded.	Destroy.

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Mass Intention/Stipend Records (<i>record of daily mass requests, intentions, offerings, etc.</i>)	1 year after intention is fulfilled.	Destroy.
October Mass Counts	Current year.	Destroy.
Parish Council minutes	Permanent.	Historical.
Parish organization's records (<i>minutes, correspondence, publications, etc.</i>)	Annual review.	Destroy if lacks administrative or historical value, otherwise file as Historical.
Photographs (<i>those relating to parish history, property, clergy, parishioners, etc.</i>) (do not keep pics that are blurry, backs of people's heads unidentified, or undated.)	Annual review.	Destroy if lacks historical value, otherwise archive as Historical.
Subject Files (<i>correspondence, memoranda, rules and regulations, schedules, etc.</i>)	Annual review.	Destroy if lacks administrative or historical value, otherwise archive as Historical.

B. Human Resources Records

Personnel File

In the Diocese of Fargo, a personnel file must be maintained for each cleric, active parish employee and volunteer. The file should contain the following documents.

Document	Cleric	Employee	Volunteer
401(k) Enrollment/Change Form	Yes	Yes	n/a
Acknowledgement of Safe Environment Training*	On file at the Diocese	Yes	Yes
Background Check Authorization and Release Form*		Yes	Yes
Diocese of Fargo <i>Code of Conduct</i> signature page*		Yes	Yes
Notification that the person is cleared for ministry (Notice of Eligibility)*		Yes	Yes
Employee application and/or Resume	n/a	Yes	n/a
Employee Handbook signature page (acknowledging receipt)	n/a	Yes	n/a
Eligibility verification form (I-9)	Yes	Yes	n/a
Employee withholding form (W-4)	Yes	Yes	n/a

Health insurance application or waiver form (if applicable)	On file at the Diocese	Yes	n/a
Key Person Form / Emergency Contact Information	Recommended for all workers		
Performance evaluations	n/a	Yes	n/a
Resignation or Termination Documents	n/a	Yes	n/a
Salary information	Yes	Yes	n/a
Sick leave accrued and taken; vacation record	n/a	Yes	n/a
Signed job description	n/a	Yes	Recommended

Personnel files may be destroyed seven years after termination. **All Safe Environment Materials (*) must first be transferred to Permanent Safe Environment File.**

Benefits

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Retirement/401(k) benefits	7 years after termination.	Destroy. (Original on file at Diocese)

General

Attendance records	7 years after termination.	Destroy.
Earnings and records	7 years after termination.	Destroy.
Employee contracts	7 years after termination.	Destroy.
Employee salary schedules	7 years after termination.	Destroy.
Time sheets	7 years after termination.	Destroy.

Health and safety

Accident/Injury reports and Workers' compensation records	7 years after injury (filing), death, or last compensation payment.	Destroy.
---	---	----------

Lay Personnel actions

Applications rejected	1 year.	Destroy.
Personnel files	7 years after termination.	Safe Env.docs transferred to permanent Safe Env file, All else Destroy.

C. Safe Environment

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Acknowledgement of Safe Environment Training	Permanent.	Safe Environment.
Annual Compliance Report	Permanent.	Safe Environment.
Incident Report Form (Safe Environment)	Permanent.	Safe Environment.
Notice that a person is cleared for ministry (Notice of Eligibility).	Permanent.	Safe Environment.
Signed Code of Conduct	Permanent.	Safe Environment.

D. Financial and Accounting Records

FINANCIAL

Banking

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Bank deposits	7 years.	Destroy.
Bank statements	7 years.	Destroy.
Canceled checks and check stubs	7 years.	Destroy.

General

Audit Reports (<i>if available</i>)	Permanent.	Historical.
Balance sheets, annual	Permanent.	Historical.
Balance sheets, monthly/quarterly	Current year +1.	Destroy.
Budgets, approved, revised	7 years.	Destroy.
Financial reports, monthly	Current year +1.	Destroy.
Financial reports/statements, annual	Permanent.	Historical.

Investment/Insurance

Bonds, cancelled	7 years from date of cancellation.	Destroy.
Certificates of deposit, cancelled	7 years after redemption.	Destroy.
Insurance policies (<i>active and cancelled</i>)	Permanent. (If found, file with Diocese.)	On file at Diocese.
Letters of credit	7 years.	Destroy.
Mortgage records	Permanent.	Historical.
Securities (Equities and fixed income) Statements	7 years after sale.	Destroy.

ACCOUNTING

General

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Accounts payable invoices	7 years.	Destroy.
Accounts payable ledgers	7 years.	Destroy.
Accounts receivable ledgers	7 years.	Destroy.
Cash books	7 years.	Destroy.
Cash journals	7 years.	Destroy.
Cash journal receipts on offerings and pledges	7 years.	Destroy.
Credit card statements/charge slips	7 years.	Destroy.
Invoices and paid bills, general accounts	7 years.	Destroy.
Invoices and paid bills, major building construction	Permanent.	Historical.
Mortgage payments	7 years.	Destroy.
Receipts	7 years.	Destroy.

Other Records

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

Tax Records

Employment taxes, contributions, and payments, including taxes withheld, FICA	7 years from date of filing.	Destroy.
Form 990 (if applicable)	Permanent.	Historical.
IRS exemption determination letters for organizations other than those listed in <i>The Official Catholic Directory</i>	Permanent.	Historical.

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
State tax exemption certificates (<i>income, excise, property, sales/use, etc.</i>)	Permanent.	Historical.
W-2 forms	7 years from date of filing.	Destroy.
W-4 forms	7 years from Termination.	Destroy.

E. Property Records

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Architectural records, drawings, building designs, blueprints, specifications	Permanent.	Historical.
Deeds (<i>includes abstracts and other documents</i>)	Permanent.	Historical. (If found, file with Diocese.)
Environmental test records/reports	Permanent.	Historical.
Hazardous exposure records	Permanent.	Historical.
Mortgage documents	Permanent.	Historical.
Property appraisals	7 Years after active use.	Destroy.
Real estate surveys/plots, plans	Permanent.	Historical. (If found, file with Diocese.)
Title search papers and certificates	Permanent.	Historical. (If found, file with Diocese.)
Toxic substance reports	Permanent.	Historical.

F. Cemetery Records

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Account Cards (<i>record of burial rights and payments</i>)	Permanent.	Historical.
Annual report	Permanent.	Historical
Bank statements	7 years.	Destroy.
Board minutes	Permanent.	Historical.

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Burial cards (<i>record of interments, including name, date of burial</i>)	Permanent.	Historical.
Burial record (<i>record of interments, including name, date of burial</i>)	Permanent.	Historical.
Contracts documenting burial rights	Permanent.	Historical.
Correspondence, selective retention	Annual review.	Destroy if lacks administrative or historical value, otherwise archive as Historical.
General Ledger	Permanent.	Historical.
Lot maps	Permanent.	Historical.
Rules and regulations	Until superseded.	Destroy if lacks administrative or historical value, otherwise archive as Historical.

G. Publications

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Anniversary booklets	Permanent.	Historical.
Newsletters	Permanent.	Historical.
Other Publications (<i>histories of the parish, parish organizations, programs, etc.</i>)	Permanent.	Historical.
Parish bulletins	Permanent.	Historical.

H. Religious Education Records

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Class lists	Until superseded.	Destroy.
Registration Forms	Until superseded.	Destroy.
Schedules (<i>classes, teachers</i>)	Until superseded.	Destroy.
Subject Files (<i>memoranda, budgets, correspondence, notes</i>)	Annual review. Until superseded.	Destroy.

I. Sacramental Records

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Annulment Application/Correspondence	Until end of case.	Destroy.
Annulment Notification	Enter information.	Destroy.
Baptism Register	Permanent.	Historical.
Book of Elect	Permanent.	Historical.
Change of record requests, updates, etc.	Enter information.	Destroy.
Confirmation Register	Permanent.	Historical.
Death Register	Permanent.	Historical.
First Communion Register	Permanent.	Historical.
Marriage Preparation Files	Permanent.	File with Diocese annually
Marriage Register	Permanent.	Historical.
Sacramental Notification sent to other parish	Current year +1	Destroy.
Sacramental Record Requests	Complete request.	Destroy.

J. Youth and Young Adult Ministry

Records Title/Description	Retention Recommendation	
	Retention Period	Final Disposition
Incident Report Form (Safe Environment)	See “Incident Report Form” in Safe Environment above.	
Incident Report Form (not Safe Environment, e.g. accident or medical)	7 years after resolution.	Destroy.
Medical Release/Medication Form	7 years.	Destroy.
Volunteer Driver Form	7 years.	Destroy.
Waiver of Liability Form	7 years.	Destroy.