

General Records Retention Schedule for Parishes

The retention schedule here is a general guideline, intended for use by parishes in the Diocese of Crookston. It applies to financial records and related business records only. The schedule is not intended to be a comprehensive guide to the full range of administrative, ministerial and program records found in a parish.

RECORDS RETENTION SCHEDULE FOR PARISHES: BUSINESS RECORDS

Key: CY=current year P=permanent AU=administrative use SR=selective retention

RECORD TITLE	RETENTION MAX. YRS.	DISPOSITION RECOMMENDATION
Accounts Payable Files	7	Destroy after 7 years or CY+4 years after audit
Act of Incorporation	P	Permanent.
Agreements, Contractual		See Contracts.
Annual Financial Reports		See Financial Statements, Annual.
Applications for Employment	1	Retain successful applications in Personnel File; destroy denied applications after CY+1 year.
Appraisals, Property	AU	Retain until superseded.
Assessment/Fair Share Apportionment Data	5	Destroy after 5 years.
Audit Working Papers and Back-up	4	Destroy after CY+4 years 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 years or CY+4 years after audit.
Bank Deposit Slips	3	Destroy after 3 years.

Bank Statements	7	Destroy after 7 years or CY+4 years after audit.
Bank Reconciliations	2	Destroy after 2 years.
Bequest and Estate Papers	P	Permanent.
Bonds, Canceled	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.
Canceled Checks	7	Destroy after 7 years or CY+4 years after audit.
Chart of Accounts	P	Permanent. Retire old listings to archives after revision.
Cash Journals, General Receipts and Disbursements	7	Destroy after 7 years; retain permanently if not posted to the general ledger.
Cash Journals, Receipts on Plate and Pledge Offerings	7	Destroy after 7 years. See also Pledge Registers.
Cashbooks, Discretionary Accounts	7	Destroy after 7 years or CY+4 years after audit.
Cashbooks, Special Fundraising Subscriptions	P	Permanent.
Certificates of Deposit, canceled	3	Destroy 3 years after redemption.
Certificates of Title to Property	P	Permanent.
Certificates of Incorporation	P	Permanent.

Check Register	7	Destroy after 7 years.
Check Book/Stubs	7	Destroy after 7 years or CY+4 years after audit.
Computerized Accounting Records		See Electronic Records.
Constitution and Bylaws with Revisions	P	Permanent.
Contracts, Active	SR	Retain until termination of contract; see also Contracts, Inactive.
Contracts, Inactive	SR	Selective Retention: Construction, New: P Betterments/Improvements: P Repairs/Maintenance: CY+6 yrs. Employment: CY+6 yrs. Service: CY+4 yrs. Lease Agreements: CY+6 yrs. Loans/Notes: CY+6 yrs.
Conveyances	P	Permanent. See also Deeds.
Copyright Registration	AU	Retain for 50 years or life of copyright.
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.
Diocesan Asking Data		See Assessment/Fair Share Apportionment Data
Discretionary Account: Checkbook	7	Destroy after 7 years or CY+4 years after audit.
Electronic Records, Accounting and Business Data Applications	7	Destroy obsolete formats after conversion and verification of data or CY+4 years after audit. Refer to records schedule for retention periods of specific types of accounting and business records. Retain current information in hard copy; make an 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.
Employment Taxes, Contributions and Payments: including taxes withheld and FICA	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 years 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.
Financial Statements, Monthly	23	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	See Form I-9.
Incorporation Papers	P	Permanent.
Injury Reports	6	Destroy after settlement of all claims or CY+6 years.
Insurance Claims, Notices of Employee	1	Destroy after CY+1 year; a confidential record.
Insurance Policies, Inactive	6	Destroy CY+6 years after cancellation, redemption or termination; verify and retain documentation for life of policy.
Insurance Plans	AU	Retain for life of policy.
Insurance Election Records, Employees'	AU	Retain for 6 years after termination of employment. See also Personnel Files/Records.
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 Alterations	Selective Retention	Permanent. Transfer to archives for review.
Invoices and Paid Bills, General Accounts	7	Destroy after 7 years or CY+4 years after audit.
Journals, General and Special Funds	P	Permanent.
Journal Entry Sheets	7	Destroy after 7 years or CY+4 years 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. Transfer to Archives for review.
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 also 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 review.
Medical Insurance Notices		See Insurance Claims, Notices of Employee
Memorial Gifts Register	P	Permanent.
Minutes, Corporate	P	Permanent.

Minutes, Other than Corporate	5	Destroy after 5 years.
Monthly Reports, Financial	2	Destroy after 2 years.
Mortgage Deeds	P	Permanent. Transfer to archives after discharge.
Office Files: Alphabetical Subject Files, Topical Administrative or Project Files, Name Files, Chronological Events Files	SR	Selective Retention. Review annually. Retain for archives those records that document parish administration, lay or clerical ministry, and activities of the congregation as a community of worship and fellowship. Destroy resource materials, duplicate files, redundant chronological reference files, vendor reference files. <i>See also specific record titles herein for retention periods of records by form and genre.</i>
Paid Bills	7	Destroy after 7 years or CY+4 years 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, Vesting Records, Certificates of Enrollment	AU	Retain for 6 years after termination or payment of benefit; destroy thereafter when administrative use ceases.
Pension Plans and Literature	AU	Retain for life of plan or until superseded.

<p>Personnel Files/Records, Non-current Employees:</p> <p>including applications, job descriptions, earnings records, Forms I-9, tax status forms, medical reports, attendance and leave time schedules, evaluations, and employment status history.</p>	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 years after audit.
Pledge Envelopes	AU	Retain for reconciliation or after audit.
Pledge and Plate Receipts: Tally Sheets and Journal Entries	7	Destroy after 7 years or CY+4 years after audit.
Pledge Records: Cumulative Journal of Weekly Stewardship Giving	7	Destroy 7 years after date of last entry or retain permanently if annual summary is not kept.
Pledge Registers: Summary Record of Annual Stewardship Giving.	P	Permanent. See also Cash Journals, Receipts on Plate and Pledge Offerings.
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 agreement 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.
Purchase Orders	7	Destroy after 7 years or CY+4 years after audit.
Real Estate Surveys/Plots Plans	P	Permanent.
Receipts, General Accounts	7	Destroy after 7 years or CY+4 years 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.
Sales Slips	7	Destroy after 7 years or CY+4 years 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; transfer to archives for review.
Subject Files	SR	Selective Retention: review annually and retain permanent record series; transfer to archives for review.
Subsidiary Ledgers	SR	Selective Retention: transfer to archives for review.

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 years or CY+4 years 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 years or CY+4 years 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.