

APPENDIX R

Records Retention

Introduction

The records retention guidelines 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 all inclusive. Each diocese/parish may have a series of records not mentioned here. Do check with the retention requirements applicable to your jurisdiction and nature of your documents. The following are samples of typical record retention periods.

Note: This section on Records Retention comes directly from the USCCB Guidelines.

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 must be stored appropriately.

A. Administrative Records

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

Records Type	Retention Period
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 (wills)	Permanent
Diocesan Financial Reporting Resolution: reports from dioceses	7 Years

Contracts, inactive	Permanent 7 years after end of contract
Correspondence, legal	Permanent
Correspondence, official (regarding diocesan/parish policies, diocesan/parish directive, etc.)	Permanent
Correspondence, routine	Review/discard biannually
Donor lists	Permanent
Endowment decrees	Permanent
Envelopes from collections	7 years
Finance Committee minutes	Permanent
Historical file (newspaper clippings, photos, etc., related to diocese/parish)	Permanent
Insurance policies	Permanent
Inventories of property and equipment	Permanent
Leases	Destroy 7 years after expiration
Liturgical minister's schedules (altar servers, ushers, lectors, Mass intention books)	Retain until superseded 2 years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 (minutes, correspondence, publications, etc.)	Permanent
Photographs (relating to diocesan/parish history, clergy, parishioners)	Permanent
Policy statements	Permanent
Religious education reports (for the diocesan offices)	Permanent
Rosters of parishioners	Permanent
Subject files (correspondence, memos, rules, schedules, etc.)	Annual review; destroy superseded files biannually
Will, testaments, codicils	Permanent

Personnel Records

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

- Employee application
- Resume
- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- W-4 form and state withholding forms
- Results of background checks

A completed Eligibility Verification form (I-9) must be on file for each employee. It is recommended that these forms be maintained in a file separate from the employee's personnel file.

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

Records Type

Retention Period

Benefits

Disability records	7 Years
Retirement benefits	7 Years
Service records	7 Years

Health and safety

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 exposure 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

B. Financial and Accounting Records

Records Type	Retention Period
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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
Insurance policies/active Insurance policies/cancelled	Permanent
Insurance policies/cancelled	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
Chart of Accounts	Permanent

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	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
State tax exemption certificates (<i>income, excise, property, sales/use,</i>	Permanent

C. Property Records

Records Type	Retention Period
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

D. Cemetery Records

Records Type	Retention Period
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

E. Publications

Records Type	Retention Period
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

F. Sacramental Records

Records Type	Retention Period
Baptism register	Permanent
Confirmation register	Permanent
First Communion register	Permanent
Death register	Permanent
Marriage register	Permanent
Marriage case files	Permanent