

Retention Guidelines for Congregational Records

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| Accident Reports/Claims | C+7 |
| Reports relating to accidents and insurance claims for work-related injuries, including workmen's compensation | |
| Accounts Payable Records | C + 3 |
| Any records used to track money to be paid by the office. Includes purchase orders, invoices, billings. Permanent records sent to Finance Office | |
| Accounts Payable/Receivable Ledgers | 7 |
| Accounts Receivable Records | C + 3 |
| Any records used to track the money owed to the office whether from all sources. May include but not limited to copies of bills or statements sent out, taxes, loans, notes receivable, amounts due for services & goods provided, etc. Permanent records sent to Finance Office. | |
| Acknowledgements and Referrals | 1 |
| Documents the receipt of an item or forwarding of an item to another office or individual. No other action is taken or expected. | |
| Administrative File | 6 (consult with archivist) |
| Records concerning the administration of the office and may include reports, memos, correspondence, and other records. Retain six years and then consult with archivist as to proper disposition. | |
| Assessment Reports | 5 |
| Records relating to payment of classis assessments. | |
| Audit Reports Working Papers | 5 |
| Copies for all groups that conduct financial transactions. | |
| Bank Records - Canceled Checks | 7 |
| Canceled checks for all imprest and denominational checking accounts. | |
| Bank Records - Deposit Slips | 3 |
| Include statements for checking and savings accounts, records of transactions bank, deposit slips, monthly statements, etc. Reconcile the accounts and mark for disposal. | |
| Bank Records - Reconciliations | 3 |
| Reconciliation reports for all offices. | |
| Bank Records - Statements | 3 |
| Include statements for checking and savings accounts, records of transactions bank, deposit slips, monthly statements, etc. | |
| Blueprints, Current | C+3 |
| Blueprints, plans, and drawings for any church structures, parsonages, etc. owned by the congregation. Current blueprints should be retained until a new set is created that supercedes the old set. The old set may then be disposed. May be microfilmed for preservation in compliance with any state or local codes. | |

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| Bond and Stock Statements, canceled | 7 |
| Budget - Annual Annual operating budget. | C+3 |
| Budget Files - Internal Records used to prepare budget forecasts & to control expenditures of budgeted funds including monthly reports, etc. | C + 2 |
| Budget Preparation Files Records relating to departmental budget planning process for offices and unit. May include correspondence, reports, statistics, etc. Consult with archivist regarding disposition. | C + 2 |
| Calls Declined | 3 |
| Cash Journals: General Receipts and Disbursements | 7 (Permanent if not posted to the general ledger) |
| Cash Receipts Records of cash receipts by various groups | 2 |
| Cash Records & Reports Any record that documents or controls the flow of cash or cash equivalents, other than bank records, within the office. Includes but is not limited to petty cash records, cash reconciliations, cash settlements & transmittal records. | C + 3 |
| Certificates of Deposit | Redemption + 3 |
| Check Register Dispose of completed check register after one year from last entry. | 2 |
| Checks, Cancelled | 7 |
| Chronological File See Correspondence Files | 2 (if alphabetical subject file exists, otherwise contact archives) |
| Contracts: Lease Agreements Written contracts with vendors, workers, etc. Must be retained while still in effect. Retain for seven years after satisfactory completion of contract if no litigation is involved. Contracts relating to hazardous materials or coming under federal or state compliance laws should be retained permanently. | C + 6 |
| Contracts: Repairs/Maintenance Written contracts with vendors, workers, etc. Must be retained while still in effect. Retain for seven years after satisfactory completion of contract if no litigation is involved. Contracts relating to hazardous materials or coming under federal or state compliance laws should be retained permanently. | C + 6 |
| Contracts: Service Written contracts with vendors, workers, etc. Must be retained while still in effect. Retain for seven years after satisfactory completion of contract if no litigation is involved. Contracts relating to hazardous materials or coming under federal or state compliance laws should be retained permanently. | C + 6 |

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| Correspondence File (subjects, case files, etc.) | C + 3 then contact archives |
| Official office correspondence including chronological of both outgoing and incoming. Also known as “Chron” or “Day” or “Reading” files. Correspondence relating to legal issues shall be kept permanently. Retain three years and then consult with archivist regarding proper disposition. | |
| Correspondence File (transactional, payments, receipts, transmittals, acknowledgements, etc.) | 5 |
| Official office correspondence including chronological of both outgoing and incoming. Also known as “Chron” or “Day” or “Reading” files. Correspondence relating to legal issues shall be kept permanently. Retain three years and then consult with archivist regarding proper disposition. | |
| Counseling Records | Retain with counselor |
| Confidential records to be retained by the counselor. Dispose at counselor’s discretion. | |
| Credit Card Documents & Receipts Files | C + 5 |
| Any original record that documents payment of funds, including paid bills or invoices. | |
| Disbursement Authorization Files | Audit + 4 |
| Records of payments requested, bills, receipts. etc. The official copy is kept in the Office of Financial Services. | |
| Electronic Records | Follow retention guidelines for all records, either electronic or paper. |
| Backup copies of master files, databases, spreadsheets, and other electronic documents and backup copies of programs or instructions necessary to retrieve information. Retain until replaced or superseded. | |
| Electronic Records Backups | Until superseded. |
| Backup copies of master files, databases, spreadsheets, and other electronic documents and backup copies of programs or instructions necessary to retrieve information. Retain until replaced or superseded. | |
| Emergency Planning Records | Superseded + 2 |
| Disaster plans, emergency action & contingency plans. | |
| Employee Records - 1099 | 7 |
| Employee Records - Form I-9: Immigration and Naturalization Certification | Employment + 6 |
| Employee Records - W-2 Withholding Certificate | 7 |
| Employee Records - W-4 Withholding Certificate | Employment + 6 |
| Financial Statements - Monthly | 2 |
| Financial Support - Balance Sheets, monthly | 2 |
| Routine reports by treasurer to consistory. | |

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| Financial Support: Offering Envelopes | 1 (if data is posted to summary sheets or stewardship ledger) |
| Envelopes used for Sunday and other offerings. Dispose after the offering amount has been entered into the financial books. | |
| Financial Support: Offering Summary Sheets | 4 |
| Pages used to determine tallies of offering giving and for transfer into appropriate ledger book. Dispose after transfers of amounts has been completed. | |
| Insurance Policies, Inactive: Auto, Equipment, | Termination + 6 |
| Personal Property | |
| Blanket liability information including policy names/numbers, insurance carriers, coverage, etc. | |
| Inventories | Until superseded |
| Inventories of office equipment, supplies, etc. Keep until superseded with new inventory. | |
| Invoices and Bills: General Accounts | 7 |
| May include telephone, oil, gas, credit card, and other bills. | |
| Journal Entry Sheets | Audit + 4 |
| Journal, Payroll | 7 |
| Loan Schedules | Discharge + 1 |
| Newspaper Clippings | 5 |
| Clippings other material relating to events of the assembly, agency, or congregation from outside sources. Retain for five years. Items may be scanned or listed in a volume which includes newspaper name, date of publication, and page/column location of item. | |
| Offerings, Pledge | 7 |
| Payroll File | 7 |
| Data concerning staff payroll may include administrative records, accounting information, guidelines and procedures, and other material such as the register listing payroll payments to all employees. | |
| Personnel - Testing Records | 5 |
| Record of testing used for employee selection, evaluation, or promotion, to evaluate employee training or required for training certificates. | |
| Personnel File - Applications (unsuccessful) | 1 |
| Not subject to EEO or other federal mandates. | |
| Personnel File - Contributions and Payments | 7 |
| Not subject to EEO or other federal mandates. | |
| Personnel File - Earnings and Benefits Records | Employment + 7 |
| Not subject to EEO or other federal mandates. | |

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| Personnel Files - Occupational Injuries and Illnesses | 6 |
| Personnel Files - Performance Reviews | 3 |
| Copies of performance review documents including final evaluation and decision | |
| Personnel Records - Family Medical Leave | 7 |
| Records relating to taking of leave under the Family Medical Leave Act. | |
| Personnel Records - Position Description/Classification Records | Until superseded + 1 |
| Records used to describe job requirements, or documenting approval of requirements/changes. Retain until description is revised or position eliminated. | |
| Personnel Records - Professional Development Requests | 3 |
| Requests for leave and funding for professional development opportunities. | |
| Personnel Records - Sabbatical Requests | 5 |
| Records relating to request and planning process for staff sabbaticals. | |
| Presentation Materials | C + 1 |
| Materials created for use in briefings, demonstrations, classes or seminars i.e.; slides overheads, flip charts, handouts, etc. | |
| Promotional Materials | Until superseded |
| Brochures, newsletters, etc. for current programs. Retain until non-current. | |
| Property Records: Appraisals | Until superseded |
| Deeds, titles, transfer documents, title insurance documents, appraisals, blueprints, building permits, environmental impact studies and approvals, easements, construction and structural alterations, permits. | |
| Purchase Orders | Audit + 4 |
| Orders for supplies, equipment, etc. Retain any service contract items and necessary papers to document the service contract claim for the life of the contract. Dispose one year after cancellation | |
| Receipts | Audit + 4 |
| May include telephone, oil, gas, credit card, and other receipts. | |
| Resource File | |
| Records of resource materials used for sermon illustrations, sunday school programs and projects, committee brainstorming and decision making with reference material used by the office. May include articles, books, pamphlets, videotapes, etc. Dispose when no longer needed | |
| Salary Printouts | 5 |
| Printout of salary, social security, taxes, benefit deductions, etc. deducted from employees salary. | |
| Sales Slips | Audit + 4 |
| Shipping and Freight Records | C + 3 |
| Subject Files | C+3 then contact archives |
| Files arranged alphabetically by topic for subjects of relevance to the work of an office may include | |

correspondence, memos, reports, statistics, etc.

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| Sunday School Records: Attendance | 3 |
| Lists of students attendance in class | |
| Sunday School Records: Curricula | C + 3 |
| Material used for instruction, samples, supplementary material, project descriptions, etc. | |
| Tax Returns and Supporting Documents | 7 |
| Records relating to employee tax information, etc. | |
| Telephone Logs-Routine | 1 |
| Records incoming or outgoing telephone calls | |
| Time & Attendance Record | 4 |
| Any record used to track actual employee work hours, sick time or leave taken. | |
| Travel Reimbursement File | C+1 |
| Requests for reimbursement, tickets, daily expense sheets, receipts, etc. The official record is kept in the Office of Financial Services. | |
| Trial Balances, Closing | Audit + 4 |
| Vacation or Work Schedules | C + 3 |
| Any schedule of vacation days, work days or work hours of employees not created for payroll purposes. Any record used to approve employee vacation or account for, control, monitor or report employee working time. | |
| Warranties | Expiration |
| Worker's Compensation Reports & Documentation | Closure + 5 |
| Any records involved with tracking workers compensation taxes, policies, payments, or claims. | |