

XVI. 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.

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 should 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 (<i>wills</i>) | Permanent |
| <i>Diocesan Financial Reporting Resolution: reports from dioceses</i> | 7 Years |
| Census records | Permanent |
| Contracts, inactive | 7 years after end of |

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) | Retain until superseded |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) | Annual review; destroy superseded files biannually |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

B. Personnel Records

A personnel file should be maintained for each active diocesan/parish employee. That file should 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 |
| Pension vesting files | 7 Years |
| Retirement benefits | 7 Years |
| Service records | 7 Years |

General

| | |
|----------------------------------|-----------------------------------|
| Permanent earnings and records | 7 years after benefit termination |
| Attendance records | 7 years after termination |
| Employee contracts | 7 years after termination |
| Employee deduction authorization | 7 years after termination |
| Employee salary schedules | 7 years after termination |
| FMLA Reports | 7 years after termination |

Labor Contracts

Permanent

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 explore reports | Permanent |
| Workers' compensation records | 12 years after injury (filing), death, or last compensation payment |

Lay Personnel actions

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|-----------------------------|---------------------------|
| Applications rejected | 1 year |
| Employee evaluations | 2 years after termination |
| Personnel files, terminated | 7 years |
| Termination records | 7 years |

Salary administration

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|-------------|-----------------------------|
| 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 |

C. Financial and Accounting Records**Records Type****Retention Period****Financial***Banking*

| | |
|-----------------------|---------|
| Bank deposits | 7 years |
| Bank statements | 7 years |
| Cancelled checks | 7 years |
| Check registers/stubs | 7 years |

General

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|-----------------------------------|----------------------|
| Audit reports | Permanent |
| Balance sheets, annual | Permanent |
| Balance sheets, monthly/quarterly | Destroy after 1 year |

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|----------------------------|----------------------|
| Budgets, approved, revised | 7 years |
| Financial reports, annual | Permanent |
| Financial reports, monthly | Destroy after 1 year |
| Financial statements | Permanent |

Investment/Insurance

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|------------------------------------|-----------------------------------|
| Bonds, cancelled | 7 years from date of cancellation |
| Certificates of deposit, cancelled | 3 years after redemption |
| Insurance policies/active | 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 leave | 7 years |
| Pension records | Permanent |
| Pledge registers/ledgers | 7 years |

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|---------------------------------------|------------------------------------|
| Permanently restricted gift documents | Permanent |
| Temporarily restricted gift documents | 7 years after meeting restrictions |

Tax Records

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|--|-----------------------------|
| 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 |
| Form 990 | Permanent |
| State tax exemption certificates (<i>income, excise, property, sales/use, etc.</i>) | Permanent |

D. 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 |

E. 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 |

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|-------------------------------------|---|
| Contracts documenting lot ownership | Permanent |
| Correspondence | Selective retention: keep if item has historical, legal, fiscal value |
| General ledger | Permanent |
| Lot maps | Permanent |

F. 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 |

G. 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 |