

# RECORD RETENTION GUIDELINES

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## **Introduction**

The records retention guidelines for diocesan entity records were prepared to assist pastors/administrators/parish leaders in the establishment of controls over routine records and to preserve records of permanent value. The list of records included is lengthy but not definitive. Each diocesan entity may have a series of records not mentioned here. Retention periods were devised based on canon law, state and federal statutes, and practical diocesan entity realities. The schedule to be followed should be determined based on the context of the record. For example, an email about financial matters would follow the schedule for financial records.

## **Definition of Records**

Records include all recorded information, documents, letters, maps, books, photographs, films, sound recordings, electronic data processing, emails sent and received, recorded voicemails and electronic data banks. Records can be converted to an electronic medium for example paper records can be scanned. When the conversion is complete the paper records can be destroyed.

## **Record Retention Period**

Record retention period represents the period of time that records must be kept according to legal and/or organizational requirements. Retention periods are absolute, except when legally halted by official notice. They are not minimum guidelines. There are no exceptions.

## **Grouping of Records**

This document covers retention schedules for different groups of diocesan entity records as follows:

- Administrative
- Archive
- Publications and Communications
- Catholic Schools
- Risk Management
- Employee Personnel
- Payroll and Tax Filing
- Financial Banking
- General Financial
- Investment/Insurance
- Accounting
- Property
- Cemetery

## Administrative Records

Type of Record	Retention period
Abstracts, deeds (property)	Permanent
Annual reports to Chancery ( <i>Status Animarum</i> )	Permanent
Annual reports to entity members	Permanent
Articles of incorporation and bylaws of entity	Permanent
Bequest and estate papers	Permanent
Bishop's Decrees	Permanent
Communication from the Bishop regarding the diocesan entity	Permanent
Constitution and Bylaws	Until Dissolved
Correspondence, legal	Permanent
Correspondence, official regarding entity directives and/or procedures	Permanent
Correspondence, routine	Review/discard biannually
Donor lists	Permanent
Finance Committee or Council minutes	Permanent
Insurance policies	Permanent
Inventories of property and equipment	Permanent
Leases	7 years after expiration
Office files, general	Review/discard biannually
Parish council constitutions	Until superseded
Parish council minutes	Permanent
Policy statements	Permanent
Subject files ( <i>memos, rules, schedules, etc.</i> )	Annually
Will, testaments, codicils	Permanent

## Archive Records

Type of Record	Retention period
Diocesan entity history files	Permanent
Deceased clergy files	Permanent
Photo files (priests, parishes, institution, general)	Permanent
Clergy card files	Permanent
Clergy information files	Permanent
Baptism Register and record index files	Permanent
Death Register	Permanent
First Communion Register	Permanent
Marriage Register and case files	Permanent

Parish boundaries, Decrees and Maps	Permanent
Historical Material (clippings, photos, booklets, etc.)	Permanent

### **Publications and Communication Records**

<b>Type of Record</b>	<b>Retention period</b>
Diocesan entity histories	Permanent
Diocesan entity anniversary books	Permanent
News media clippings	Permanent
Newsletters	Permanent
Diocesan entity bulletins	Permanent

### **Catholic Schools Records**

<b>Type of Record</b>	<b>Retention period</b>
Standardized test results	10 years
Curriculum standards	Until superseded
School calendar	Current Year
Crisis management	1 year
School board minutes	Permanent
School board by-laws	Until superseded
Federal program requirements	5 years
Articles of incorporation	Permanent
NCEA reports	Permanent
AHERA school management plans	Permanent
AHERA periodic surveillance reports	Permanent
AHERA abatement documents and manifests	Permanent
Education personnel certificates and licenses	4 years after termination
Employee service record (including wage & salary)	Permanent
Official teacher service record	Permanent
Employment applications (non-hires)	1 year from receipt
Official transcripts	4 years after termination
Employment contracts	4 years after ending date
Grievance records	2 years
Training and education attainment records	4 years after termination
CPE course rosters	4 years after termination

## Risk Management Records

Type of Record	Retention period
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

## Employee Personnel Records

Type of Record	Retention period
Employee applications/Resumes for hired employees	4 years after termination
Employee applications/Resumes for rejected applicants	1 year after rejection
Employee Policy Manual	4 years after superseded
Job Descriptions	4 years after superseded
Organization Chart	While current
Employee Contract/Offer Letters	4 years after termination
Salary Information	4 years after termination
Attendance Records (jury, PTO, LTD, FMLA, Bereavement)	4 years after termination
I-9 Form	4 years after termination
Performance Reviews	4 years after termination
Employee Permanent Earnings and Records	7 years after termination
Employee Attendance Records	7 years after termination
Employment Contract	7 years after termination
Employee Deduction Authorization	7 years after termination
Employee Pension Records	Permanent

## Payroll and Tax Filing Records

Type of Record	Retention period
W-2 Forms	7 years after filing
Time Cards and Time Records	3 years after filing
Payroll Journals	7 years
Payroll Registers (schedule of earnings, deductions & leave)	7 years
Payroll Tax Returns and Filings	7 years after filing

### Financial Banking Records

Type of Record	Retention period
Bank deposits	7 years
Bank statements	7 years
Cancelled checks	7 years
Check registers/stubs	7 years

### General Financial Records

Type of Record	Retention period
Audit reports	Permanent
Balance sheets, annual	Permanent
Balance sheets, monthly/quarterly	1 year
Budgets, approved, revised	7 years
Financial reports, annual	Permanent
Financial reports, monthly	1 year
Financial statements	Permanent

### Investment/Insurance Records

Type of Record	Retention period
Bonds, cancelled	7 years from date of cancellation
Certificates of deposit, cancelled	3 years after redemption
Insurance policies, active and cancelled	Permanent
Letters of credit	7 years
Security sales	7 years
Stock investment	7 years after sale

### Accounting Records

Type of Record	Retention period
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 accounts	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	7 years

**Accounting Records** (continued)

Type of Record	Retention period
General ledger, annual	Permanent
Journals, general and specific funds	Permanent
Journal entry sheets	7 years
Ledgers, subsidiary	7 years
Pledge registers	3 years
Permanently restricted gift documents	Permanent
Temporarily restricted gift documents	3 years after restriction

**Property Records**

Type of Record	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

**Cemetery Records**

Type of Record	Retention period
Account cards ( <i>record of lot ownership and payments</i> )	Permanent
Annual report	Permanent
Burial cards ( <i>record of interred name, date of burial, etc., alphabetically</i> )	Permanent
Burial record ( <i>record of interred name, date of burial, etc.</i> )	Permanent
Contracts documenting lot ownership	Permanent
Lot maps	Permanent