

RECORD RETENTION GUIDELINES

These record retention guidelines have been prepared to assist the Archdiocese and parishes in their responsibility to establish periodic and/or permanent control and appropriate preservations of records. The listing here is not definitive. Other records may need to be retained for an appropriate period of time. A well organized and all inclusive filing and record retention process is very important not only for current information, but for future reference and verification.

THE FOLLOWING RECORDS ARE TO BE KEPT PERMANENTLY:

A. Administrative Records – These records are to be kept permanently

- * Articles of Incorporation & By Laws
- * Abstracts/Deeds (property) - Original to Archdiocese; copy to parish
- * Annual Parish Financial Reports - Original to Archdiocese; copy to parish
- * Bequests, Estate, Wills, Codicils
- * Census Records
- * Correspondence – Legal/Litigation
- * Correspondence – Official
- * Donor Lists
- * Endowment Documents
- * Finance Council Minutes
- * Historical Files
- * Insurance Policies & related documentation
- * Inventories of Property & Equipment
- * Parish Pastoral Council Minutes
- * Parish Organizations Records
- * Policy Statements
- * Rosters of Parishioners

B. Personnel Records – These records are to be kept permanently

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

- * Employee Application
- * Resume
- * Eligibility Verification Form (I-9)
- * Salary History
- * Sick & Vacation Leave Record
- * Performance evaluations
- * W-4 Form
- * Signed receipts for Sexual Abuse, Harassment, Code of Conduct policies

These records are confidential and should be made available only to the diocesan/parish representative with a legitimate right to know, unless their disclosure is compelled by some legal action. In many states, employees have the right to inspect their own personnel files.

Several items likely to be in a personnel file are specifically excluded from mandatory inspection:

- * Reference Letters
- * Test Documents
- * Personal information that could, if released, be an invasion of privacy.
- * Records relating to a pending legal claim that would be discoverable in court.

- * Disability Records
- * Employee Pension Plan Records
- * Service Records
- * Hazardous Exposure Records
- * Workers' Compensation Records

C. Financial/Accounting Records – These records are to be kept permanently

- * Audit Reports
- * Financial Reports (Annual)
- * General Ledger Transactions
- * Subsidiary Ledgers
- * Payroll Records
- * Parish Loan Records
- * Insurance Policies or Related Coverage Documentation
- * Property and/or Special Tax Records
- * State Sales Tax Exemption Certificates
- * Architectural Records (Blue Prints, Building Designs & Specifications)
- * Property Deeds and Appraisals
- * Real Estate Surveys
- * Title Search Documentation
- * Environmental Test Records

D. Cemetery Records – These records are to be kept permanently

- * Record of Lot Ownership and Payment
- * Financial Records
- * Burial Records
- * Platting Records and Lot Maps

E. Publications – These records are to be kept permanently

- * Anniversary Books
- * Newsletters
- * Parish Bulletins
- * Diocesan Publications, Guidelines, Policy & Manuals

F. Sacramental Records – These records are to be kept permanently

- * Baptismal
- * Confirmation

- * First Communion
- * Death
- * Marriage
- * Declaration of Nullity (letter indicating final decision)

THE FOLLOWING SHOULD BE RETAINED FOR A DEFINED PERIOD

- * Inactive Contracts 7 Years After Contract Ends
- * Correspondence (Routine) 2 Years
- * Lease Documentation 7 Years After Expiration (Destroy)
- * Liturgical Schedules Retain Until Superseded
- * Mass Intention Records 2 Years After Mass Is Celebrated
- * Office Files Selective Retention
- * Pastoral Council By-Laws Retain Until Superseded

Personnel

- * Permanent Earnings Records 7 Years After Termination
- * Attendance Records 7 Years After Termination
- * Teacher/Principal Contracts 7 Years After Termination
- * Employee Salary Schedules 7 Years After Termination
- * Accident/Injury Reports 7 Years
- * Employee Medical Complaints 7 Years
- * Applications Rejected 1 Year
- * Employee Evaluations 2 Years After Termination
- * Personnel Files (Terminated) 7 Years
- * Terminations Records/Actions 7 Years
- * W-2 Forms 7 Years From Time of Filing
- * W-4 Forms 7 Years From Time of Filing
- * Time Cards 3 Years From Date of Filing
- * I-9 Forms 7 Years

Financial & Accounting

- * Bank Deposits 7 Years
- * Bank Statements 7 Years
- * Cancelled Checks 7 Years
- * Check Registers/Stubs 7 Years
- * Monthly Financial Statements 1 Year (Destroy After)
- * Budgets (Approved) 7 Years
- * Accounts Payable (Invoices) 7 Years
- * Accounts Payable Ledger 7 Years
- * Accounts Receivable Ledger 7 Years
- * Credit Card Stmt. & Receipts 7 Years

Financial & Accounting (continued)

- * Invoices & Paid Bills 7 Years
- * Documentation on Receipts 7 Years

* Loan Payment Transactions	7 Years
* Donor Contribution Receipts	7 Years
* Record of Stock Gifts	7 Years
* Fidelity Insurance Bonds	3 Years Following Termination
* Certificates of Deposit	3 Years After Redemption
* Offertory Count Sheets	3 Years (Minimum)