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.

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abstracts, deeds (property)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Annual reports to Chancery <em>(Status Animarum)</em></td>
<td>Permanent</td>
</tr>
<tr>
<td>Annual reports to the diocese/parish</td>
<td>Permanent</td>
</tr>
<tr>
<td>Articles of incorporation and bylaws</td>
<td>Permanent</td>
</tr>
<tr>
<td>Bequest and estate papers <em>(wills)</em></td>
<td>Permanent</td>
</tr>
<tr>
<td><em>Diocesan Financial Reporting Resolution: reports from dioceses</em></td>
<td>7 Years</td>
</tr>
<tr>
<td>Census records</td>
<td>Permanent</td>
</tr>
<tr>
<td>Contracts, inactive</td>
<td>7 years after end of</td>
</tr>
</tbody>
</table>
Correspondence, legal
Correspondence, official (regarding diocesan/parish policies, diocesan/parish directive, etc.)
Correspondence, routine

Donor lists
Endowment decrees
Finance Committee minutes
Historical file (newspaper clippings, photos, etc., related to diocese/parish)
Insurance policies
Inventories of property and equipment
Leases

Liturgical minister's schedules (altar servers, ushers, lectors, etc.)
Mass intention books
Office files, subject

Parish council constitutions

Parish council minutes
Diocese/parish organization records (minutes, correspondence, publications, etc.)
Photographs (relating to diocesan/parish history, clergy, parishioners)
Policy statements
Religious education reports (for the diocesan offices)
Rosters of parishioners
Subject files (correspondence, memos, rules, schedules, etc.)

Will, testaments, codicils

contract
Permanent
Permanent
Review/discard biannually
Permanent
Permanent
Permanent
Permanent
Permanent
Permanent
Permanent
Permanent
Permanent
Permanent
Permanent
Permanent
Permanent
Selective retention: retain those that document diocesan/parish administration and activities
Retain until superseded
Permanent
Permanent
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

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disability records</td>
<td>7 Years</td>
</tr>
<tr>
<td>Pension vesting files</td>
<td>7 Years</td>
</tr>
<tr>
<td>Retirement benefits</td>
<td>7 Years</td>
</tr>
<tr>
<td>Service records</td>
<td>7 Years</td>
</tr>
<tr>
<td><strong>Benefits</strong></td>
<td></td>
</tr>
<tr>
<td><strong>General</strong></td>
<td></td>
</tr>
<tr>
<td>Permanent earnings and records</td>
<td>7 years after benefit termination</td>
</tr>
<tr>
<td>Attendance records</td>
<td>7 years after termination</td>
</tr>
<tr>
<td>Employee contracts</td>
<td>7 years after termination</td>
</tr>
<tr>
<td>Employee deduction authorization</td>
<td>7 years after termination</td>
</tr>
<tr>
<td>Employee salary schedules</td>
<td>7 years after termination</td>
</tr>
<tr>
<td>FMLA Reports</td>
<td>XVI-3</td>
</tr>
</tbody>
</table>
Labor Contracts

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
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

C. Financial and Accounting Records

Records Type

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

XVI-4
Budgets, approved, revised
Financial reports, annual
Financial reports, monthly
Financial statements

7 years
Permanent
Destroy after 1 year
Permanent

Investment/Insurance
Bonds, cancelled
Certificates of deposit, cancelled
Insurance policies/active
Insurance policies/cancelled
Letters of credit
Mortgage records
Securities sales
Stock investment

7 years from date of cancellation
3 years after redemption
Permanent
Permanent
7 years
Permanent
7 years
7 years after sale

Accounting
Accounts payable invoices
Accounts payable ledgers
Accounts receivable ledgers
Credit card statements/charge slips
Invoices and paid bills, major building construction
Invoices and paid bills, general accts
Cash books
Cash journals
Cash journal, receipts on offerings and pledges
Receipts
Mortgage payments
Chart of Accounts

7 years
7 years
7 years
7 years
7 years
7 years
7 years
7 years
7 years
Permanent

Other Records
General ledger/annual
Journals, general and specific funds
Journal entry sheets
Ledgers, subsidiary
Payroll journals
Payroll registers, summary schedule of earnings, deductions and accrued leave
Pension records
Pledge registers/ledgers

Permanent
Permanent
7 years
7 years
7 years
7 years
Permanent
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 *The Official Catholic Directory* | Permanent
Form 990 | Permanent
State tax exemption certificates (*income, excise, property, sales/use, etc.*) | Permanent

**D. Property Records**

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Architectural records, blueprints, building designs, specification</td>
<td>Permanent</td>
</tr>
<tr>
<td>Architectural drawings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Deeds files</td>
<td>Permanent</td>
</tr>
<tr>
<td>Mortgage documents</td>
<td>Permanent</td>
</tr>
<tr>
<td>Property appraisals</td>
<td>Permanent</td>
</tr>
<tr>
<td>Real estate surveys/plots, plans</td>
<td>Permanent</td>
</tr>
<tr>
<td>Title search papers and certificates</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

**E. Cemetery Records**

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account cards (<em>record of lot ownership and payments</em>)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Annual report</td>
<td>Permanent</td>
</tr>
<tr>
<td>Bank statements</td>
<td>7 years</td>
</tr>
<tr>
<td>Board minutes</td>
<td>Permanent</td>
</tr>
<tr>
<td>Burial cards (<em>record of interred's name, date of burial, etc., alphabetically</em>)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Burial record (<em>record of interred's name, date of burial, etc.</em>)</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

XVI-6
Contracts documenting lot ownership | Permanent
Correspondence | Selective retention: keep if item has historical, legal, fiscal value

General ledger | Permanent
Lot maps | Permanent

F. Publications

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anniversary books</td>
<td>Permanent</td>
</tr>
<tr>
<td>Annual reports to the diocese/parish</td>
<td>Permanent</td>
</tr>
<tr>
<td>Newsletters of the diocese/parish or affiliated organizations</td>
<td>Permanent</td>
</tr>
<tr>
<td>Other diocese/parish-related publications</td>
<td>Permanent</td>
</tr>
<tr>
<td>Parish bulletins</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

G. Sacramental Records

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Baptism register</td>
<td>Permanent</td>
</tr>
<tr>
<td>Confirmation register</td>
<td>Permanent</td>
</tr>
<tr>
<td>First Communion register</td>
<td>Permanent</td>
</tr>
<tr>
<td>Death register</td>
<td>Permanent</td>
</tr>
<tr>
<td>Marriage register</td>
<td>Permanent</td>
</tr>
<tr>
<td>Marriage case files</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

XVI-7