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XVI. Records Retention

Introduction

The records retention guidelines¹ 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 definitive. Each diocese/parish may have a series of records not mentioned here. Retention periods were devised based on canon law, state and federal statutes, and practical diocesan/parish realities. If questions arise regarding records-related issues, please contact the appropriate office at your diocese for additional information.

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.

We have tried to list the majority of types of records that dioceses/parishes produce. If a series of records is not listed here, locate a similar record series in the list and apply that retention period.

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
Census records	Permanent
Contracts, inactive	7 years after end of contract
Correspondence, legal	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
- Eligibility verification form (I-9)
- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- W-4 form

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	Permanent
Pension vesting files	Permanent
Retirement benefits	Permanent
Service records	Permanent
General	
Permanent earnings and records	7 years after benefit termination
Attendance records	7 years after termination
Employee contracts	7 years after termination
Employee salary schedules	7 years after termination
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

Retention Period

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

Investment/Insurance

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

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
 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

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
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
Marriage case files

Permanent
Permanent

Notes

1. Initial format and contents drawn from Archdiocese of Milwaukee, *Records Retention Guidelines for Parish Records* (Milwaukee: Archdiocese of Milwaukee, 1998).