

Sample Parish Record Retention Schedules

The following introductions and sample retention schedules were compiled from United States Conference of Catholic Bishops' "Diocesan Financial Management" manual (April 2019; available from www.usccb.org/about/financial-reporting/index.cfm) and the Diocese of Bismarck's "Records Retention Guidelines" (2006).

Introduction

A records management and retention policy is an important component of administration. Records retention policies should include paper records and electronic files, data and e-mails.

A comprehensive records retention policy should include the following:

1. Complete listing of all types of records and their retention periods.
2. Documentation to be used in storing, including indexing, labeling, pre-determined destruction dates, inventorying, etc.
3. Internal controls over retrieval, returns and destruction, along with appropriate documentation standards.
4. A process and calendar for updating records into and out of storage and destruction at least annually.
5. Security over stored records.
6. Training and education of all staff on the entire policy and the actual processes. Particular attention should be given to appropriate retention and deletion policies and practices for emails, recorded voicemails, etc. as electronic media, technology and related state and federal laws continue to evolve.
7. If an external shredding service is used for the destruction of records no longer needed, it will often be prudent for the archivist to bring the documents to the shredding service and to witness the actual destruction.

Confidential records should be made available only to parish representatives with a legitimate right to know, unless their disclosure is compelled by some legal action.

Records Retention Schedules

The guidelines for parish records were prepared to assist parishes to establish control over routine records and to preserve records of permanent value. The list of records included is lengthy but not definitive. Each parish may have a series of records not mentioned here. Retention periods were devised based on Canon law, state and federal statutes, and practical parish realities.

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 nine different groups of parish records:

A. Administrative Records.....2
B. Personnel Records3
C. Financial and Accounting Records.....5
D. Property Records7
E. Cemetery Records7
F. Publications8
G. Religious Education Records8
H. Sacramental Records.....8
I. Youth Ministry8

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 the types of records that 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

Records Title/Description	Retention Recommendation
Abstracts, deeds (<i>property</i>)	Permanent. Historical.
Annual Reports to the Diocese/Parish (<i>Status Animarum, etc.</i>)	Permanent. Administrative. Historical.
Articles of Incorporation and bylaws (<i>church corporation, parish organizations, etc.</i>)	Permanent. Administrative. Historical.
Bequest and estate papers (<i>wills</i>)	Permanent.
Census Records	Permanent. Administrative. Historical.
Communications from the Bishop	Permanent. Administrative. Historical.
Correspondence, official (<i>concerning parish directives and/or procedures</i>)	Permanent. Administrative. Historical.
Correspondence, routine	Annual review. Administrative value ceases.
Donor Lists	Permanent.
Endowment decrees	Permanent.
Finance Committee Minutes	Permanent. Administrative. Historical.
History File (<i>notes, correspondence, newspaper clippings, photographs, etc., related to parish</i>)	Permanent. Historical.
Inventories of property and equipment	Permanent.
Leases	7 years after expiration.

Records Title/Description	Retention Recommendation
Liturgical Ministers' Schedules (<i>altar servers, lectors, ministers of Holy Communion, musicians, etc.</i>)	Retain until superseded. Administrative value ceases.
Mass Intention Records (<i>record of daily mass requests, intentions, offerings, etc.</i>)	2 years. Administrative value ceases.
Parish Council constitutions	Retain until superseded.
Parish Council Minutes	Canon 536. Permanent. Administrative. Historical.
Parish Organizations Records (<i>minutes, correspondence, publications, etc.</i>)	Permanent. Historical.
Photographs (<i>those relating to parish history, property, clergy, parishioners, etc.</i>)	Permanent. Historical.
Policy statements	Permanent.
Rosters of Parishioners	Permanent. Administrative. Historical.
Subject Files (<i>correspondence, memoranda, rules and regulations, schedules, etc.</i>)	Annual review. Destroy superseded files biannually. Administrative value ceases.
Will, testaments, codicils	Permanent.

B. Personnel Records

In the Diocese of Fargo, a personnel file should be maintained for each cleric, active parish employee and volunteer. The file should contain the following documents.

Document	Cleric	Employee	Volunteer
Employee application and/or Resume	n/a	Yes	n/a
Salary information	Yes	Yes	n/a
Employee withholding form (W-4)	Yes	Yes	n/a
Eligibility verification form (I-9)	Yes	Yes	n/a
Signed job description	n/a	Yes	Recommended
Diocese of Fargo <i>Code of Conduct</i> signature page	On file at the Diocese	Yes	Yes
Background Check Authorization and Release Form		Yes	Yes
Notification that the person is cleared for ministry		Yes	Yes
Acknowledgement of safe environment training ("Circle of Care" video)		Yes	Yes
401(k) Enrollment/Change Form	Yes	Yes	n/a
Health insurance application or waiver form (if applicable)	On file at Diocese	Yes	n/a
Employee Handbook signature page (acknowledging receipt)		Yes	n/a

Key Person Form / Emergency Contact Information	Recommended for all workers		
Sick leave accrued and taken; vacation record	n/a	Yes	n/a
Performance evaluations	n/a	Yes	n/a

These records are confidential and should be made available only to 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 parish/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:

- 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

Benefits

Records Title/Description	Retention Recommendation
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.
Active Employee time sheets	7 years after termination.
Inactive Employee time sheets	7 years after termination.
Deceased Employee time sheets	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 exposure reports	Permanent.

Records Title/Description	Retention Recommendation
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 time of filing.
Time cards/sheets	3 years from time of filing.
I-9 form	7 years after termination.

C. Financial and Accounting Records

FINANCIAL

Banking

Records Title/Description	Retention Recommendation
Bank deposits	7 years.
Bank statements	7 years.
Canceled checks and check stubs	7 years.

General

Audit Reports (<i>if available</i>)	Permanent. Fiscal. Historical.
Balance sheets, annual	Permanent.
Balance sheets, monthly/quarterly	1 year.
Budgets, approved, revised	7 years.
Financial reports, annual	Permanent. Fiscal. Historical.
Financial reports, monthly	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 (<i>active and cancelled</i>)	Permanent.
Letters of credit	7 years.
Mortgage records	Permanent.

Records Title/Description	Retention Recommendation
Securities sales	7 years.
Stock investment	7 years after sale.

ACCOUNTING

General

Records Title/Description	Retention Recommendation
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.

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.
Temporary 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.

Records Title/Description	Retention Recommendation
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 Title/Description	Retention Recommendation
Architectural records, drawings, building designs, blueprints, specifications	Permanent. Administrative. Historical.
Deeds Files (<i>includes abstracts and other documents</i>)	Permanent. Administrative. Legal. Historical.
Mortgage documents	Permanent.
Property Appraisals	Permanent. Historical.
Real estate surveys/plots, plans	Permanent.
Title search papers and certificates	Permanent.

E. Cemetery Records

Records Title/Description	Retention Recommendation
Account Cards (<i>record of lot ownership and payments</i>)	Permanent. Administrative.
Annual Report	Permanent. Administrative. Historical.
Bank Statements	7 years.
Board Minutes	Permanent. Administrative. Historical.
Burial Cards (<i>record of interments, including name, date of burial</i>)	Permanent. Administrative. Historical.
Burial Record (<i>record of interments, including name, date of burial</i>)	Permanent. Administrative. Historical.
Contracts documenting lot ownership	Permanent. Administrative.
Correspondence, selective retention	Keep if item has historical, legal, fiscal value.
General Ledger	Permanent.
Lot Maps	Permanent. Administrative. Historical.
Rules and Regulations	Permanent. Administrative. Historical.

F. Publications

Records Title/Description	Retention Recommendation
Anniversary Booklets	Permanent. Historical.
Newsletters	Permanent. Historical.
Other Publications (<i>histories of the parish, parish organizations, programs, etc.</i>)	Permanent. Historical.
Parish Bulletins	Permanent. Historical.

G. Religious Education Records

Records Title/Description	Retention Recommendation
Annual Report	Permanent. Administrative. Historical.
Class lists	Retain until superseded. Administrative value ceases.
Registration Forms	1 year. Administrative value ceases.
Schedules (<i>classes, teachers</i>)	Retain until superseded. Administrative value ceases.
Subject Files (<i>memoranda, budgets, correspondence, notes</i>)	Annual review. Administrative value ceases.

H. Sacramental Records

Records Title/Description	Retention Recommendation
Baptism Register	Permanent. Sacramental. Historical.
Confirmation Register	Permanent. Sacramental. Historical.
Death Register	Permanent. Sacramental. Historical.
First Communion Register	Permanent. Sacramental. Historical.
Marriage Case Files	Permanent. Send to Diocese annually.
Marriage Register	Permanent. Sacramental. Historical.
Book of Elect	Permanent. Sacramental. Historical.

I. Youth Ministry

Records Title/Description	Retention Recommendation
Waiver of Liability Form	7 years.
Medical Release Form	7 years.
Code of Conduct Form	7 years.
Incident Report Form	7 years after resolution.