

Parish Archives Retention Schedule

Codes:

P = Permanent retention for purposes of indefinite legal or administrative use or archival preservation.

AU = Retain record for its ongoing administrative use and destroy only after all current uses cease

SR = Retain for selective review of individual files for permanent retention in the Parish Archives

Record Title or Series	Minimum Retention	Retention Recommendation
A		
Accounts Payable Files , Operational Accounts	7	Destroy after 7 years. See also Invoices and Paid Bills, Capital Expenses
Act of Incorporation	P	Permanent.
Agreements, Contractual		See Contracts.
Annual Financial Reports		See Financial Statements, Annual.
Applications for Employment, Unsuccessful	1	Destroy after CY + 1 year.
Applications for Employment, Successful	P	Retain for life of Personnel File.
Appraisals, Property	AU	Retain until superseded.
Assessment/Quota Apportionment Data	5	Destroy after 5 years.
Audio and Video Recordings	P	Permanent. Transfer to Parish Archives for final review.
Audit Working Papers , including back-up	4	Destroy after CY + 4 years with audit.
Audit Reports	P	Permanent
B		
Balance Sheets , Annual	P	Permanent
Balance Sheets , Monthly/Quarterly	2	Destroy after 2 years.
Bank Deposit Books	7	Destroy after 7 years or CY + 4 years after audit.
Bank Deposit Slips	4	Destroy after 4 years.
Bank Statements	7	Destroy after 7 years.
Bank Reconciliations	2	Destroy after CY + 2 years.
Bequest and Estate Papers	P	Permanent.
Bonds, Canceled	2	Destroy after CY + 2 years from date of cancellation.
Budgets, Approved and Revised	P	Permanent.
Budgets, Proposed and Worksheets	AU	Destroy after administrative use ceases.
Building Plans and Drawings	P	Retain as-built drawings, architect's renderings, and renovation drawings. Transfer Mylar copies or e-copies of all original drawings to Parish Archives and make duplicate use copies. See also Specifications for Building and Design.
Bylaws	P	Permanent. Place a copy in the Archives after every revision or amendment.

C		
Camp and/or Conference Center, Health and Safety Records (Including Health Treatment Procedures, Health Logs, Safety Incident Reports, Permission and Treatment Forms, Operations Manuals)	7	Destroy after 7 years unless action pending. See also Personnel Records and related business records for operation of camps and conference centers.
Canceled Checks	7	Destroy after 7 years or CY + 4 years after audit.
Cash Journals, General Receipts and Disbursements	7	Destroy after 7 years. Retain permanently if used as primary book of entry in lieu of general ledger.
Cash Journals, Receipts on Plate and Pledge Offerings	7	Destroy after 7 years. See also: Pledge Registers.
Cashbooks, Discretionary Accounts	7	Destroy after 7 years. See also Discretionary Account Checkbooks.
Cashbooks, Special Fundraising Subscriptions	P	Permanent.
Certificates of Deposit, Canceled	2	Destroy CY + 2 years after redemption.
Certificates of Title to Property	P	Permanent.
Certificates of Incorporation	P	Permanent.
Cemetery and Columbarium Interments	P	Permanent.
Chart of Accounts	P	Permanent. Transfer superseded copy with date of retirement to Parish Archives after substantive revisions.
Check Register	7	Destroy after 7 years
Check Book/Stubs	7	Destroy after 7 years
Checks, Canceled		See Canceled Checks.
Committee Minutes and Records	P	Permanent.
Compensation Schedules, Salary and Benefit Guidelines	AU	Destroy after use ceases.
Computer Records		See Electronic Records, Legacy Files
Consecration Certificates for Episcopal Church Buildings	P	Permanent. Keep authentic copy in Parish Archives if original is on display.
Constitution and Bylaws with Revisions	P	Permanent. Retire previous versions to Parish Archives.
Contracts, Active	P	Permanent. Retain in active files. See also Contracts, Inactive.
Contracts, Inactive	SR	Selective Retention. Retain contracts on: New construction: P Betterments and major improvements: P Repairs and maintenance: CY + 6 years. Service: CY + 6 years. Lease agreements: CY + 6 years. Loans and bank notes: CY + 6 years. Employment contracts: see under Personnel Files and Records; see also Consultants Contracts.
Consultants Contracts	6	Destroy CY + 6 years after termination of contract for non-staff consultants.
Contracted Staff and Employees		See Personnel Files and Records
Conveyances	P	Permanent. See also Deeds

Copyright Registration	P	Permanent; retain for life of copyright protection (90 yrs from publication or 120 from creation for works performed for hire by parish.)
Correspondence Files , subject and name arrangement	SR	Selective Retention. Retain substantive correspondence permanently; destroy routine courtesy correspondence after 5 years.
Correspondence Files , chronological arrangement	2	Destroy after 2 years if duplicative of central correspondence file by topic or subject; otherwise retain for review if used as primary filing system.
Correspondence, Transactional , including payments, receipts, transmittals, credits, etc.	4	Destroy after CY + 5 years.
Correspondence, Legal , including tax, real estate and probate issues	P	Permanent. See also Litigation Papers.
D		
Deeds : including conveyances, covenants, and easements	P	Permanent.
Development and Fundraising Campaign Records	SR	Selective Retention. Retain donor lists, case statements, correspondence, minutes, and planning documents; destroy receipts, letters of acknowledgment
Disability Claims	AU	Retain indefinitely against future claims.
Discretionary Account Checkbook	7	Destroy after 7 years.
Directories and Yearbooks	P	Permanent.
Employment Taxes , Contributions and Payments, including taxes withheld and FICA/Social Security contributions	7	Destroy after 7 years; a confidential record.
E		
Earnings and Benefits Records		See Employee History and Earnings Records; Personnel Files and Records.
E-mail Correspondence (Email): Executive Administrative, Policy and program planning, official communication and statements, minutes, press releases, etc. Program Planning, Discussions relating to strategic initiatives or mission program activities. Administrative Support Messages, including travel, meeting appointments, acknowledgments, ordering correspondence, etc. Routine Courtesy Email, Transmittals, reminder notices, cover letters, forwarded mail, confirmations, announcements, etc. Circulars/Broadcast Messages List services, Bulletin Boards, and Online Forums	SR	Review for selective retention with the following guidelines in mind. Permanent. Permanent. Destroy after 2 years. Destroy after use. Destroy after use. Review for historical value; if parish forum, secure for Parish Archives.

Electronic Records, Legacy Data and Files of accounting systems and other business records	SR	Selective Retention. Retain legacy records after review of data set, software source code, and other descriptive metadata. Keep all permanent record series not printed, labeled, and verified. See also individual record titles in this schedule.
Employee Contracts		See Personnel Files and Records for contracted employees. See also Consultants Contracts.
Employee Files and Records		See Personnel Files and Records; see also Volunteers Files.
Employee History and Earnings Records , a summary record	P	Permanent. Retain long term for purposes of risk management. In the absence of the Employee History and Earnings Record, retain individual Personnel Files for 30 years. A confidential record series. See also Personnel Records and Files; see also Service Files for volunteers.
Employee Manuals and Policies	30	Permanent. Transfer superseded dated copies to Archives.
Employee Training Certificates , required sexual misconduct prevention and anti-racism training	P	Place with Personnel Files and Records, and keep indefinitely.
Employee Withholding Statement, Form W-2 , and State Withholding	7	Destroy after 7 years; confidential record. See also: Tax Forms, Individual Employees.
Employee Withholding Certificate: Form W-4	7	Destroy after 7 years; confidential record.
Estates and Bequests		See Bequest and Estate Papers.
Every Member Canvass Records	P	Permanent. Retain canvass lists and fair copy of program literature; discard working papers and memoranda.
Events Files	SR	Selective Retention. Transfer to Archives for final review. See also Office Files.
F		
Financial Statements, Annual	P	Permanent.
Financial Statements, Monthly	2	Destroy after CY + 2 years.
Form I-9: Immigration and Naturalization Service Certifications	6	Destroy CY + 6 years after termination of employment. Retain original copy in Personnel File for period of employment.
G		
Grant Proposals: Successful Applications	SR	Selective Retention. Retain proposal, final report and substantive correspondence.
Grant Proposals: Denied Applications	1	Destroy after CY + 1 year.
H		
Human Resources Polices , manuals and handbooks		See Employee Manuals and Policies.
I		
Immigration and Naturalization Certifications: Form I-9		See Form I-9: Immigration...Certifications above.
Incorporation Papers	P	Permanent. Keep in Parish Archives or comparable place of safe keeping.
Injury Reports	6	Destroy CY + 6 years after settlement of all claims.

Instruments of Donation of Episcopal Church Property	P	Permanent. Keep authentic copy in Parish Archives if original is on display.
Insurance , Notices of Employee Claims, including employer's copy of statement of benefits	1	Destroy after CY + 1 year; a confidential record.
Insurance Policies and Plan Descriptions, Liability	P	Permanent. Retain inactive policies indefinitely for protection against future claims against employees, volunteers, and other agents.
Insurance Policies and Plan Descriptions, Employee Medical and Life	AU	Retain indefinitely for protection against future claims.
Insurance Policies and Plans: Auto, Equipment, and Personal Property, Inactive	6	Retain for life of policy; destroy CY + 6 years after termination.
Insurance Policies and Plans: Property, Fine Arts, and Extended Risk Coverage	6	Retain for life of policy; destroy CY + 6 years after termination. See also Inventories of Property.
Insurance, Employee Medical Benefit, Election of Coverage	6	Maintain in separate section of Personnel File; retain for CY + 6 years after termination of employment. Confidential record.
Inventories of Property and Equipment, with photographs	P	Retain until superseded by new version. Place a back-up copy in separate buildings or sites. Retain old versions and photographs in Parish Archives.
Invoices and Paid Bills on Capital Expenses (Major Building Construction and Alterations)	30	Transfer to Archives for minimum long-term retention period against future liability claims. Review for archival retention thereafter. See also Accounts Payable, Operational Accounts.
Invoices and Paid Bills , General Operating Accounts	7	Destroy after 7 years or CY + 4 years after audit. See also Invoices and Paid Bills on Capital Expenses.
J		
Journals , General and Special Funds	P	Permanent.
Journal Entry Sheets	7	Destroy after 7 years or CY + 4 years after audit.
Journals, Payroll	7	Destroy after 7 years.
L		
Lay Ministry and Leadership Files , annual accumulation of service record	P	Permanent.
Leases	6	Destroy CY + 6 years after expiration.
Ledgers, General and Special Parish Funds	P	Permanent.
Ledgers, Subsidiary	10	Retain 10 years; transfer to Parish Archives for review.
Legacies	P	Permanent.
Lists and Schedules of Subscribers/Donors	P	Permanent.
Litigation Papers , including claims, decrees, court briefs, substantive correspondence, judgments rendered, memoranda of counsel's opinion	P	Permanent. Remove and discard non-substantive documentation 3 years after settlement: notes, abstracts, routine duplicate copies and drafts. See also Correspondence, Legal.
Loan Schedules	AU	Retain for life of loan.

M		
Manuals , Operating and Procedural	AU	Retain until superseded; transfer old version to Parish Archives for review.
Medical Insurance Policies and Claims		See under Insurance.
Memorial Gifts Register	P	Permanent.
Minutes of Meetings: Vestry or Council, Official Committees, Agencies, and Organizations	P	Permanent. Keep on permanent paper or in redundant electronic record keeping systems. Records kept in books should be post bound for efficient retirement. Transfer permanent copy of annual proceedings to Parish Archives after 3 years.
Monthly Reports , Financial	2	Destroy after 2 years.
Mortgage Deeds	P	Permanent. Keep in Parish Archives or comparable place of safe keeping.
N		
Newsletters and Bulletins	P	Retain 2 fair copies and transfer to Parish Archives. See also Service Leaflets.
O		
Office Files or Administrative "Central Files" arranged by Subject, Topic, Name, Project Title, or Event)	SR	Selective Retention. Review annually. Retain for Parish Archives records that document administration, lay and clerical ministry, mission programs, and parish activities. Destroy resource materials, duplicate files, redundant reference files, vendor reference files. See also specific record titles herein for retention periods.
P		
Paid Bills	7	Destroy after 7 years.
Parish Sacramental Registers	P	Permanent. See also Sacramental Records.
Parochial Reports , National/Diocesan Returns	5	Destroy after 5 years.
Payroll Journals	7	Destroy after 7 years.
Payroll Registers , summary schedule of earnings and deductions and accrued leave time	P	Permanent. Retain year-end, cumulative, inclusive report on all employees.
Pension Records , Retired Employees, including contributions, schedules, vesting records, and certificates of enrollment	6	Retain for CY + 6 years after termination of benefit payment; destroy thereafter when administrative use ceases. Keep with Personnel Files.
Pension Plans and Literature	P	Permanent. Transfer superseded plans to Parish Archives. Retain copy of current plan in Archives or a comparable place of safe keeping.
Personnel Files and Records. File arrangement includes separate folders or sections for: Employment History & Status File (Includes Employee History and Earnings Summary, job application, job descriptions, appointment letter and/or agreements; change of status notices, Form I-9, Forms W-4, annual attendance and leave time, Church's required Training certificates, and sealed background check.) Medical, Life, and Disability Records (Coverage election forms, medical reports,	30	Keep individual Personnel Files for 30 years after termination of employment. Transfer inactive files to Archives CY + 1 year after termination of employment for secure safekeeping. A confidential record series, personnel records should be kept in a locked archives room or cabinet. See also Payroll Registers; Volunteer Files. Maintain all medical records in a separate file folder

disability and Worker's compensation claims, flexible spending claims, Drug screening); Performance Records (Formal appraisals, memos and correspondence, sealed complaint resolution file)		
Petty Cash Receipts and Accounts	7	Destroy after 7 years.
Photographs: Parish inventory, physical plant, windows, memorials, and other insurable property.	P	Permanent. Label photo images with dates and description and transfer to Parish Archives.
Pledge Envelopes	1	Destroy CY + 1 year after reconciliation for audit.
Pledge and Plate Receipts: Individual Cards, Tally Sheets, and Journal Entries and Listings	7	Destroy after 7 years or CY + 4 years after audit, or retain listings permanently if summary records have not been kept.
Pledge Registers and Journals, cumulative record of weekly stewardship giving	P	Permanent. See also Cash Journals, Receipts of Plate and Pledge Offerings.
Policy Statements	P	Permanent. Retire superseded statements to Parish Archives after revision. See also Employee Manuals and Policies
Profiles, Parish	P	Permanent.
Project Files, Special Programs and Ministries	P	Permanent. See also Office File
Property Files including copies of deed, title papers, construction and repair history, specifications and drawings, permits, contracts, lease arrangements, and correspondence.	SR	Retain unique files permanently; destroy duplicate files after administrative use ceases. Retain sufficient back-up data on contractors and major renovations for future liability protection.
Property Inventories and Schedules	AU	Retain until superseded. Place current copy in Parish Archives for safe keeping; transfer previous versions to Archives for final review.
Property Surveys/Plans		See Real Estate Surveys/Plot Plans below.
Publications, Parish	P	Retain 2 fair copies and transfer to Parish Archives.
Purchase Orders	7	Destroy after 7 years.
R		
Real Estate Surveys/Plots Plans	P	Permanent.
Receipts, General Accounts	7	Destroy after 7 years.
Records Schedules and Destruction Logs	P	Permanent.
Resource Files, External Relations including catalogs, sales brochures, common publications, professional literature, clippings & articles on non-parish events, vendor files, Episcopal Church resources and entities.	AU	Retain until superseded or until administrative use ceases; review annually and remove outdated material for destruction.
S		
Sacramental Records: Registers of Baptisms, Confirmations, Marriages, and Burials, including membership registers, and records of transfer not entered	P	Permanent. Transfer full volumes to Parish Archives. As confidential record series.
Sales Slips	7	Destroy after 7 year

Search Records, Employee	SR	Selective Retention. Integrate final candidate application to Personnel File; destroy unsuccessful applications CY + 1. A confidential record series.
Sermons	SR	Selective Retention. Retain full sermons for review; keep printed sermons as part of an archival series. Destroy sermon notes and duplicates.
Service Leaflets	SR	Transfer to Parish Archives for review and sampling, especially if Service Books are not kept.
Service Books and Registers	P	Permanent. Transfer to Parish Archives.
Service Files, Volunteers		See Volunteers' Files
Shipping and Freight Receipts	3	Destroy after CY + 3 years
Specifications for Building and Design, new construction	P	Permanent. See also Building Plans and Drawings.
Specifications for Service and Sales Contracts, and Minor Repairs	7	Destroy 7 years after completion of transaction.
Statistical Analysis and Report	SR	Retain until administrative use ceases; review membership, financial, and stewardship analyses for archival value.
Subject Files , including central administrative office files	SR	Selective Retention: review annually and retain permanent records that are filed within office file accumulations; see also Office Files.
Subsidiary Ledgers	SR	Selective Retention: retain permanent record series
T		
Tax Forms , Individual Employees: W-2, 1099	7	Destroy after 7 years; confidential record.
Tax Returns/Filings	7	Destroy 7 years after filing provided no action is pending.
Tax-exempt Certificates/ Form 990	P	Permanent.
Time Sheets	3	Destroy after CY + 3 years.
Title Certificates and Search Papers	P	Permanent.
Trial Balances , Closing	7	Destroy after 7 years or CY + 4 years after audit.
Trust Fund Files	SR	Selective Retention: Retain copies of conditions, restrictions, legal opinions, and summary distribution history permanently; retain distribution notices and courtesy correspondence for 7 years.
Trust Fund Registers	P	Permanent.
V		
Volunteer Files	30	Treat as Personnel Files. Transfer to Parish Archives for long term retention after CY + 1. Volunteer Files are a cumulative record of annual parish service, including positions held, evidence of required training, policy acknowledgment, performance, and incident reports. See also Personnel Records and Files.

Vouchers.	7	Destroy after 7 years or CY + 4 years after audit.
W		
Warranties	AU	Retain until expiration of warranty.
Wills, Testaments, and Codicils	P	Permanent.
Workers Compensation Claims and Filings	7	Destroy 7 years after filing or settlement of claims whichever occurs later.

Electronic Record Keeping Procedure— A Simple Back-up Approach

- Regularly save a snapshot record copy of the electronic record to a CDR/DVD or tape media.
- Do not rely on re-writable disks to save money as these are inherently weaker; for longevity use true gold-layered disks.
- Avoid combining different record series on a single disk.
- On the CD/DVD case, list the disk contents by record title, the inclusive dates covered, and creating office.
- Record the date the disk was created and a unique identification number (i.e. CD2007-01).
- Label the non-reflective surface of the CD/DVD itself with the ID number using a permanent ink felt-tip pen. Do not sticky labels.
- Store disks in their protective cases in a secure, dust-free, and moderate (< 76° F) environment.
- Back-up disks should be stored in a building or site away from the site of the file server in the event of a localized disaster.
- Retain system documentation such as the name of the software application, version number, file format, operating system, etc.
- Keep a log of the CDs/DVDs, indicating the record title (e.g., Ledger, Journal Entries, etc.), the date span of the records, the burn date, the electronic file name (e.g., “GenLdg_12312007.xls”), and the file format (see IRS Bulletin 1997-13 Sec. 4 on Electronic Storage System Requirements)