

SUGGESTED RECORDS RETENTION SCHEDULE FOR CHURCHES AND DISTRICTS

The laws of each state differ in terms of requirements. You should consult with an attorney familiar with and licensed to advise in such matters. Please note that most records can be maintained in digital format. It is rare that a paper-and-ink document must be retained. This document applies to both digital and paper records.

PERMANENT RECORDS

These are records vital to your organization. Copies or originals of some of these records should be stored offsite in a secure location such as a local bank or in a fireproof file cabinet or vault. These should be retained forever.

- Corporate records such as articles of incorporation, bylaws, annual corporate reports, corporate seals, minutes of board meetings, and congregational meetings
- Ministerial discipline documents - original returned credentials are to be immediately sent to the General Secretary with supporting documentation. Copies should be kept by the district
- Licenses and permits
- Property records such as property deeds, assessments, and rights of way
- Insurance policies
- Property appraisals
- Construction documents
- Audit reports
- Contribution records
- Documents evidencing terms, conditions, or restrictions on gifts
- Tax-exemption documents and related correspondence
- Depreciation schedules
- IRS or other government audit records

Temporary Records Retention Schedule

The retention period for the following documents and records is 7 years.

- Accounts payable and accounts receivable ledgers and schedules
- Bank reconciliations, statements, and canceled checks
- Electronic fund transfer documents
- Notes receivable ledgers and schedules
- Employee expense reports
- Investment records (7 years after the sale of the investment)
- Annual audit records, including work papers and other documents that related to the audit (7 years after the completion of the audit)
- Contracts and related correspondence (7 years after expiration or termination)
- Excise tax records
- Tax bills, receipts, statements
- Tax returns and filings
- Sales/use tax records
- Payroll tax records
- Payroll registers
- Payroll records such as commissions, bonuses, incentives, and awards
- Payroll documents such as payroll deductions; W-2 and W-4; and garnishments, assignments, attachments. (Termination plus 7 years)
- Accident reports and claims (settled cases)

Retention periods for other documents and records.

- Time cards/sheets - 2 years
- Employee personnel records - 6 years after separation
- Employment applications - 3 years
- I-9s (after termination) - 7 year
- Workers compensation claims, files - 11 years
- Laity Discipline - any issues related to sexual misconduct with a minor should be immediately reported to appropriate child protection services and also to the General Secretary's Office. All other records should be maintained for 6 years after the layperson is no longer a member.
- Ministerial Applications - 7 years after ordination or termination of the pursuit of credential. (Note: if credential pursuit ends due to discipline or discovery of misconduct, treat file as a ministerial discipline issue)