

General Records Retention Schedule for Congregations

The following retention schedule is provided as a *general* guide to the adoption of local standards. It covers most records, but is not tailored to the specific requirements of particular congregations. It is most useful as a standard by which a congregation can develop its own schedule with local input and expertise.

These definitions apply in the Records Schedule that follows:

P = permanent retention for purposes of indefinite legal, administrative or historical use

AU = retain the record for its current administrative use and destroy only after all use ceases

SR = selective retention of individual files after review: transfer permanent records to Parish Archives and destroy obsolete records.

Record Title or Series	Minimum Retention	Retention Recommendation
A		
Accounts Payable Files, Operational Accounts	7	Destroy after 7 years. <i>See also</i> Invoices and Paid Bills on Capital Expenses.
Act of Incorporation	P	Transfer to Parish Archives.
Agreements, Contractual		See Contracts.
Annual Financial Reports		See Financial Statements, Annual.
Applications for Employment, Unsuccessful	1	Destroy after CY + 1 year, federal; CY+3 in some states.
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Appraisals, Property	AU	Retain until superseded.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	Transfer to Parish Archives.
B		
Balance Sheets, Annual	P	Transfer to Parish Archives.
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	Transfer to Parish Archives.

Record Title or Series	Minimum Retention	Retention Recommendation
Bonds, Canceled	2	Destroy after CY + 2 years from date of cancellation.
Budgets, Approved and Revised	P	Transfer to Parish Archives.
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. <i>See also</i> Specifications for Building and Design.
Bylaws	P	Transfer to Parish Archives. Retire previous versions 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. <i>See also</i> Personnel Records and related business records for operation of camps and conference centers. Note: some state guidelines advise retention of forms for minors until the participants reach the age of 23.
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. <i>See also</i> : Pledge Registers.
Cashbooks, Discretionary Accounts	7	Destroy after 7 years. <i>See also</i> Discretionary Account Checkbooks.
Cashbooks, Special Fundraising Subscriptions	P	Transfer to Parish Archives.
Certificates of Deposit, Canceled	2	Destroy CY + 2 years after redemption.
Certificates of Title to Property	P	Transfer to Parish Archives.
Certificates of Incorporation	P	Transfer to Parish Archives.
Cemetery and Columbarium Interments	P	Transfer to Parish Archives.
Chart of Accounts	P	Transfer to Parish Archives. Retain superseded copy with date of retirement substantive revisions.
Check Registers	7	Destroy after 7 years.
Check Book/Stubs	7	Destroy after 7 years.
Checks, Canceled		See Canceled Checks.

Record Title or Series	Minimum Retention	Retention Recommendation
Committee Minutes and Docket , with attachments	P	Transfer to Parish Archives.
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	Transfer to Parish Archives. Keep authentic copy in Parish Archives if original is on display.
Constitution and Bylaws with amendments and revisions	P	Permanent. Retire previous versions after every revision or amendment.
Contracts, Active	P	Retain in active files. <i>See also</i> Contracts, Inactive.
Contracts, Inactive	SR	Transfer to Parish Archives for 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; <i>See also</i> 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	Transfer to Parish Archives. <i>See also</i> Deeds.
Copyright Registrations	P	Transfer to Parish Archives; retain for life of copyright protection (90 yrs. from publication or 120 from creation for works performed for hire by a parish employee or agent).
Correspondence Files , subject and name arrangement	SR	Transfer to Parish Archives for Selective Retention. Retain substantive correspondence permanently; destroy routine 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.
D		
Deeds : including conveyances, covenants, and easements	P	Transfer to Parish Archives.
Development and Fundraising Campaign Records	SR	Transfer to Parish Archives for 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 Checkbooks	7	Destroy after 7 years.

Record Title or Series	Minimum Retention	Retention Recommendation
Directories and Yearbooks	P	Transfer to Parish Archives.
E		
Earnings and Benefits Records		See Employee History and Earnings Records; Personnel Files and Records.
E-mail Correspondence (Email), Executive Administration and Finance: Policy and Governance, official communication and statements, minutes, press releases, etc. Executive Program Planning and Administration, including exchanges relating to strategic initiatives or mission program activities Administrative Support, including meeting appointments, acknowledgments, travel, ordering, scheduling, etc. Routine Courtesy Email, such as transmittals, reminder notices, cover letters, forwarded mail, confirmations, announcements, etc. Circulars/Broadcast Messages: List Services, Bulletin Boards, Online Forums	SR	Create an output file for retention (see text above). Transfer to Parish Archives server space for selective retention. Review email for permanent email with the following guidelines in mind before saving as a retained data file. Transfer to Parish Archives. Destroy after 2 years. Destroy after use. Destroy after use. Review for historical value; if parish-based forum, secure for Parish Archives.
Electronic Records, Legacy Data, including descriptive files on the application system	SR	Transfer to digital repository or Archives server space for selective retention. Retain legacy records after review of data set; retain/create metadata on data source, structure, and content. <i>See also</i> individual record titles in this schedule.
Employee Contracts		See Personnel Files and Records for contracted employees. <i>See also</i> Consultants Contracts.
Employee Files and Records		See Personnel Files and Records; <i>See also</i> Volunteers Files.
Employee History and Earnings Records, a summary record	P	Transfer to Parish Archives. 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. <i>See also</i> Personnel Records and Files; <i>See also</i> Service Files for volunteers.
Employee Manuals and Policies	30	Transfer to Parish Archives. Verify date of last use before retiring old version.
Employee Due Diligence Training Certificates, safe space & anti-racism required training	P	Place with Personnel Files and Records, and keep indefinitely.
Employee Withholding Statements, Form W-2, and State Withholding	7	Destroy after 7 years; confidential record. <i>See also:</i> Tax Forms, Individual Employees.
Employee Withholding Certificates: Form W-4	7	Destroy after 7 years; confidential record.

Record Title or Series	Minimum Retention	Retention Recommendation
Employment Taxes, Contributions and Payments , including taxes withheld and FICA/Social Security contributions	7	Destroy after 7 years; a confidential record.
Estates and Bequests		See Bequest and Estate Papers.
Every Member Canvass Records	P	Transfer to Parish Archives. Retain canvass lists and fair copy of program literature; discard working papers and memoranda.
Event Files	SR	Selective Retention. Transfer to Parish Archives for final review. <i>See also</i> Office Files.
F		
Financial Statements, Annual	P	Transfer to Parish Archives.
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	SR	Transfer to Parish Archives for selective retention. Retain proposal, final report and substantive correspondence.
Grant Proposals: Denied	1	Destroy after CY + 1 year.
H		
Human Resources Policies , 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	Transfer to Parish Archives. Keep in safe or comparable secure location.
Injury Reports	6	Destroy CY + 6 years after settlement of all claims.
Instruments of Donation of Episcopal Church Property	P	Transfer to Parish Archives. 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	Transfer to Parish Archives. Retain inactive policies indefinitely for protection against future claims against employees, volunteers, and other agents.
Record Title or Series	Minimum Retention	Retention Recommendation
Insurance Policies and Plan	AU	Retain indefinitely for protection against future claims.

Descriptions, Employee Medical and Life		
Insurance Policies: Auto, Equipment, and Personal Property, Inactive	6	Retain for life of policy; destroy CY + 6 years after termination.
Insurance Policies: Property, Fine Arts, and Extended Risk Coverage	6	Retain for life of policy; destroy CY + 6 years after termination. <i>See also</i> 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 Parish Archives for minimum long-term retention period against future liability claims. Review for archival retention thereafter. <i>See also</i> Accounts Payable, Operational Accounts.
Invoices and Paid Bills , General Operating Accounts	7	Destroy after 7 years or CY + 4 years after audit. <i>See also</i> Invoices and Paid Bills on Capital Expenses.
J		
Journals, General and Special	P	Transfer to Parish Archives.
Journal Entry Sheets	7	Destroy after 7 years.
Journals, Payroll	7	Destroy after 7 years.
L		
Lay Ministry and Leadership Files , annual accumulation of service record	P	Transfer to Parish Archives.
Leases	6	Destroy CY + 6 years after expiration.
Ledgers, General and Special Parish Funds	P	Transfer to Parish Archives.
Ledgers, Subsidiary	10	Retain 10 years and transfer to Parish Archives for review.
Legacies	P	Transfer to Parish Archives.
Lists and Schedules of Subscribers/Donors	P	Transfer to Parish Archives.
Litigation Papers , including claims, decrees, court briefs, substantive correspondence, judgments rendered, memoranda of counsel's opinion	P	Transfer to Parish Archives. Remove and discard non-substantive documentation 3 years after settlement: notes, abstracts, routine duplicate copies and drafts. <i>See also</i> Correspondence, Legal.
Loan Schedules	AU	Retain for life of loan.
Record Title or Series	Minimum Retention	Retention Recommendation
M		

Manuals, Operations	AU	Retain until superseded; transfer old version to Parish Archives for review.
Medical Insurance Policies and Claims		See under Insurance.
Memorial Gifts Registers	P	Transfer to Parish Archives.
Minutes of Meetings: Vestry or Council, Official Committees, Agencies, and Organizations	P	Transfer to Parish Archives. 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	Transfer to Parish Archives. Keep in safe or comparable secure location.
N		
Newsletters and Bulletins	P	Retain 2 fair copies and transfer to Parish Archives. <i>See also</i> Service Leaflets.
O		
Office Files or Administrative “Central Files” arranged by Subject, Topic, Name, Project Title, or Event)	SR	Transfer to Parish Archives for 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. <i>See also</i> specific record titles herein for retention periods.
P		
Paid Bills	7	Destroy after 7 years.
Parish Sacramental Registers	P	Transfer to Parish Archives. <i>See also</i> 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	Transfer to Parish Archives. Retain year-end, cumulative, inclusive report on all employees.
Pension Plans and supporting benefit detail	P	Permanent. Retire previous or superseded plans and retain one copy of the current plan in Parish Archives or a comparable place of safe keeping.
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.

Record Title or Series	Minimum Retention	Retention Recommendation
Personnel Files and Records.	30	Keep individual Personnel Files for 30 years after termination of employment.

Record Title or Series	Minimum Retention	Retention Recommendation
<p>File arrangement includes separate folders for:</p> <p>Employment History & Status File: includes Employee History/Earnings Summary, 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</p> <p>Medical, Life, and Disability Records (Coverage election forms, medical reports, disability and worker's compensation claims, flexible spending claims, drug screening)</p> <p>Performance Records (Formal appraisals, memos and correspondence, sealed complaint resolution file)</p>		<p>Transfer inactive files to Parish 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. <i>See also</i> Payroll Registers; Volunteers' Files.</p> <p>Maintain all medical records in a separate file folder</p>
Petty Cash Receipts and Accounts	7	Destroy after 7 years.
Photographs: Parish inventory, physical plant, windows, memorials, and insurable property	P	Transfer to Parish Archives. Label photo images with dates and description before 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	Transfer to Parish Archives. <i>See also</i> Cash Journals, Receipts of Pledge and Plate Offerings.
Policy Statements	P	Transfer to Parish Archives. Retire superseded statements after revision. <i>See also</i> Employee Manuals and Policies
Profiles, Parish	P	Transfer to Parish Archives.
Project Files, Special Programs and Ministries	P	Transfer to Parish Archives. <i>See also</i> Office Files.
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.

Record Title or Series	Minimum Retention	Retention Recommendation
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	Transfer to Parish Archives.
Receipts, General Accounts	7	Destroy after 7 years.
Records Schedules and Destruction Logs	P	Transfer to Parish Archives.
Resource Files, External Relations including catalogs, sales brochures, common publications, professional literature, clippings & articles on non-parish events, vendor files, Episcopal Church resources	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	Transfer to Parish Archives. Transfer full volumes to archives safe or comparable secure location. A confidential record series.
Sales Slips	7	Destroy after 7 years.
Search Records, Employee	SR	Transfer to Parish Archives for selective retention. Integrate final candidate application to Personnel File; destroy unsuccessful applications CY + 1. A confidential record series.
Sermons	SR	Transfer to Parish Archives for selective retention. Retain full sermons for review; keep printed sermons as part of an archival series. Destroy sermon notes and duplicates.
Service Books and Registers	P	Transfer to Parish Archives
Service Files, Volunteers		See Volunteers' Files
Service Leaflets	SR	Transfer to Parish Archives for review and sampling, especially if Service Books are not kept.
Shipping and Freight Receipts	3	Destroy after CY + 3 years.
Specifications for Building and Design, new construction	P	Transfer to Parish Archives. <i>See also</i> Building Plans and Drawings.
Specifications for Service and Sales Contracts, and Minor Repairs	7	Destroy 7 years after completion of transaction.
Statistical Analysis and Reports	SR	Retain until administrative use ceases; review membership, financial, and stewardship analyses for archival value.

Record Title or Series	Minimum Retention	Retention Recommendation
Subject Files , including central administrative office files	SR	Transfer to Parish Archives for selective retention: review annually and retain permanent records interfiled in office accumulations. <i>See also</i> Office Files.
Subsidiary Ledgers	SR	Selective Retention: retain permanent record series.
T		
Tax-Exempt Certificates/ Form 990	P	Transfer to Parish Archives.
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.
Time Sheets	3	Destroy after CY + 3 years.
Title Certificates and Search Papers	P	Transfer to Parish Archives.
Trial Balances , Closing	7	Destroy after 7 years.
Trust Fund Files	SR	Transfer to Parish Archives for 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	Transfer to Parish Archives.
V		
Volunteers' 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. <i>See also</i> 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	Transfer to Parish Archives.
Workers Compensation Claims and Filings	7	Destroy 7 years after filing or settlement of claims whichever occurs later.