

# MODEL RETENTION SCHEDULE FOR CHURCHES

## Building Records

Document Type	Description	Retention Period	Archive
Construction Documents	Blueprints, Plans, Architectural Renderings and Drawings	Permanent	Yes
Deeds	Deeds, Conveyances, Covenants, Easements	Permanent	Yes
Real Estate Documents	Surveys, Plot Plans, Related Correspondence	Permanent	Yes

## Church Records

Document Type	Description	Retention Period	Archive
Administrative Reports	Charge Conference reports, Administrative Board reports, Council on Ministries report, or administrative council reports	Permanent	Yes, after 4 Years
Annual Reports	Closing of the Books Records, Financial Reports, Balance Reconciliation Records, State Accounts Reports	Permanent	Yes
Articles of Faith	Covenants	Permanent	Yes
Articles of Incorporation	Founding Documents, Constitutions	Permanent	Yes
Bylaws		Permanent	Yes
Bulletins	Sunday Worship Bulletins, Event Programs	2 Years	No
Church Policies and Resolutions	Policy Documents, Official Resolutions	Permanent	Yes
Committee Records	Local Church Committee Records	Permanent	Yes, after 4 Years
Contracts	Vendor Contracts, Service Contracts, Lease Agreements	7 years after termination	No
Correspondence: General	Inter-office Correspondence, Scheduling Correspondence, Routine Correspondence	3 Years	No
Correspondence: Special	Special Topics, Subject Correspondence	Permanent	Yes, after 4 Years
Histories	Church Histories, Building Histories, Ministerial Histories	Permanent	Yes
Minutes	Minutes of Church Meetings, Council Minutes, Minutes of Committees	Permanent	Yes, after 4 Years
Newsletters	Local Church Newsletters (Weekly, Monthly, etc.)	Permanent	Yes
Special Bulletins	Anniversary Worship Bulletins, Installation Service Programs	Permanent	Yes

## Financial Records

Document Type	Description	Retention Period	Archive
Accounts Payable Records	Claims and Disbursements Records, Expenses, Accounting, Bookkeeping, Paid Invoices, Finance, Purchasing	7 Years	No
Accounts Receivable Records	Membership contributions, offering records	7 Years	No
Audit Records	Annual Audits, Year-end Financial Statements	Permanent	Yes, after 4 Years
Fixed Asset Registers	Documentation and Valuations for Fixed Assets	Permanent	No
Bank Deposit Books		7 Years	No
Bank Deposit Slips		7 Years	No
Bank Statements		7 Years	No
Checks	Checks, Check Registers, Check Books	7 years	No
Electronic Fund Transfer Documents		7 Years	No
Form 990		Permanent	Yes, after 4 Years
Invoices		7 Years	No
IRS application for tax-exempt status	IRS Applications, Supporting IRS Documentation	Permanent	No
IRS determination letter	IRS Determinations, Supporting IRS Correspondence	Permanent	No
Payroll Records		Permanent	No
Payroll Tax Returns		7 Years	No
Receipts	Cash Receipts, Credit Card Receipts	3 Years	No
Tax Returns		7 Years	No

### Human Resource Records

Document Type	Description	Retention Period	Archive
Accident and Injuries Records	Workers Compensation Claims Records	5 Years	No
Background Checks	Drug Test Results, Driving Records, Employment Verifications	5 Years	No
Employment Policies	Policy Documents, Employee Benefits, Retirement/Pension Plan Documents	Permanent	Yes
Employment / Termination Agreements		Permanent	No
I-9 Forms		3 years after hire date or 1 year after employment ends (whichever is later)	No

Personnel Files	Promotion/Demotion Documents, Performance Records, Disciplinary Records, Resumes, Interview Notes, Timesheets	7 Years after Termination	No
Resumes (not Hired)	Employment Applications and Related Materials for Applicants not Hired	3 years	No
Search Records (Hired)	Search Committee Records, Interview Notes, Resumes/CVs, Employment Applications	7 Years after Termination	No
Search Records (not Hired)	Search Committee Records, Interview Notes, Resumes/CVs, Employment Applications	3 Years	No
W-2 Statements		7 Years	No

### Legal Records

Document Type	Description	Retention Period	Archive
Appraisals	Land, Real Property	Permanent	Yes
Bequest and Estate Papers	Wills, Gift Agreements, Bequests	Permanent	Yes, after 4 Years
Donor Records	Donation Records, Acknowledgment Letters	7 Years	No
Grant Records	Grant Applications, Grant-Funded Contracts	7 Years after Expiration	
Insurance Policies		Permanent	No
OSHA Documents		5 Years	No

### Membership Records

Document Type	Description	Retention Period	Archive
Directories	Membership Lists	Permanent	Yes
Handbooks	New Member Handbooks/Handouts	Permanent	Yes
Membership Records	Membership Register, Baptismal Records, Marriage Record, Membership Transfers, Necrologies	Permanent	Yes
Visitor Logs	Guest Books	Permanent	Yes