

# **RECORDS RETENTION GUIDE - Local Church Examples**

## **ACCIDENT AND INJURIES RECORDS**

*Workers Compensation  
Claims Records*

This series documents claims made by employees for occupational injuries, accidents, or illnesses; insurance coverage and related reimbursement issues; and safety analysis and compliance inspections. This series may include but is not limited to Report of Accident forms; Occupational Safety and Health Administration (OSHA) Form 200; OSHA Form 101; incident logs; employer payroll reports; hearing transcripts; notices of claim disposition; determination orders; opinions and orders; appeal letters; claim adjustment documentation; medical reports; cost statements; and related documentation and correspondence.

Official Copy: Church office

**Retention:** 6 years after case settlement.

Destroy the Official Copy 6 years after case settlement.

## **ACCOUNTS PAYABLE RECORDS**

*Claims and Disbursements Records,  
Expenses, Accounting, Bookkeeping, Paid  
Invoices,  
Finance, Purchasing*

This series documents expenditures and purchases. The series may also be used to research, evaluate, and monitor prior transactions and/or track the budget. This series may include but is not limited to Purchase Orders; Contract Release Orders; Balance Sheets; bills; invoices; Invoice Vouchers; Journal Voucher/Entry Forms; price quotes; Departmental Requisitions; justifications of purchases; payment authorizations; reports of receipt of goods or services; and related documentation and correspondence.

Official Copy: Treasurer

**Retention:** 7 years.

Destroy the Official Copy after 7 years.

Other copies used in offices

**Retention:** 2 years.

Destroy other copies after 2 years.

## **ACCOUNTS RECEIVABLE RECORDS**

*Membership contributions, offering  
records*

This series is used to provide a record of collections and offerings for the local church.

Official Copy: Church Office

**Retention:** 7 years.

Destroy the Official Copy after 7 years.

Other copies used in offices

**Retention:** 2 years

Destroy other copies after 2 years.

## **ADMINISTRATIVE REPORTS**

*Charge Conference reports,  
Administrative Board Reports, Council on  
Ministries reports, or Administrative  
Council Reports*

This series documents the annual activity of the local church and its subdivisions. Final annual reports may be printed and bound or they may be less formal unpublished documents prepared for limited distribution. Report sections may include but are not limited to administrative activities; goals and objectives achieved; fiscal status; project work performed; personnel activity and accomplishments; facility changes; and related sections. This series may include but is not limited to local church charge conference report; administrative board and Council on Ministries reports, or Administrative council reports.

Official Copy: Church office

**Retention:** Permanent

Other copies: Receiving units

**Retention:** Until superseded or obsolete.

Destroy all other copies when superseded, obsolete, or no longer needed for reference.

## **ANNUAL FISCAL REPORTS**

*Closing of the Books Records, Financial  
Reports,  
Balance Reconciliation Records*

This series documents annual fiscal year-end status of accounts and is used to provide the office with summary information relating to its programs which may be used for planning or review. The series includes annual operating statements; schedules of rates; and related correspondence.

Official Copy: Treasurer

**Retention:** Permanent

Send official copy to Archives on regular basis.

Other copies used in offices

**Retention:** 3 years.

Destroy other copies after 3 years.

## **ARCHITECTURAL DRAWINGS, BLUEPRINTS, AND MAPS**

This series provides a detailed graphic record of land and buildings of the local church. The series is used as a primary source tool when working on projects to improve or maintain existing buildings and/or land and also when working on new construction. These records are largely created as part of individual construction projects but may include drawings, maps, and photographs worked up independently by the office and from various sources. This series may include but is not limited to architectural blueprints; sketches; aerial photographs; preliminary planning drawings; as built drawings; drawings reflecting changes to the original plans; soil testing maps; any other type of graphic representation produced relating to buildings, systems, and land; and related documentation.

Official Copy: Church office

**Retention:** Permanent.

Transfer the Official Copy to the local church archives when superseded or inactive.

Other copies used in offices

**Retention:** 3 years after contract completion.

Destroy other copies 3 years after contract completion.

NOTE: Check with the Archives before destroying any other copies of records in this series.

## **AUDIT RECORDS**

This series documents the unit's response to internal and independent management, operations, and fiscal audits. This series may include but is not limited to audit reports; written responses showing how recommended changes will be implemented; and related documentation and correspondence

Official Copy used in offices

**Retention:** Permanent

Send official copy to Archives on regular basis

## **BANK DEPOSIT BOOKS**

Official records of bank deposit transactions

Official Copy: Treasurer

**Retention:** 7 years

Destroy official copy after 7 years

## **BANK DEPOSIT SLIPS**

Receipt from bank of deposit transaction

Official Copy: Treasurer

**Retention:** 3 Years

Destroy official copy after 3 years

## **BANK STATEMENTS**

This series documents redeemed checks and other financial matters related to local church bank accounts.

Official Copy: Church Office or treasurer

**Retention:** 7 years.

Destroy the Official Copy after 7 years.

## **BENEFITS POLICIES AND PROCEDURES RECORDS**

This series documents policy and procedure decisions and important events in the operations history of the office and includes contracts and formal documents which state or form the basis for policy or set precedents. This series includes but is not limited to records concerning dependent care flexible spending account program records; early retirement programs; employee orientation program; injured worker benefits; medical, dental, life/disability insurance program records; open enrollment records; Retirees; tax deferred investment programs; US Savings Bonds; Volunteer Insurance; and related documentation and correspondence.

Official Copy: Church Office

**Retention:** Permanent

Transfer superseded documents to Archives

## **BEQUEST AND ESTATE PAPERS**

*Wills, gift agreements, bequests and other grants of real property or assets.*

This series relates to gifts, financial or otherwise, to the conference or to one of its agencies. These papers document the origin, transfer and requirements or restrictions of the gift

Official Copy: Conference Office/agency

**Retention:** Permanent

Transfer to Archives for permanent safe keeping

## **BUDGET RECORDS**

*Annual Budget*

This series documents the annual budget; and related documentation and correspondence.

Official Copy: Treasurer

**Retention:** Permanent.

After 2 years, transfer the Official Copy to the local church archives.

## **BULLETINS**

*Sunday worship bulletins,  
Special local church occasion bulletins*

Bulletins provide a resource for ministers as well as document the worship practices of the church. They often also include special news of interest for the local church. Special local church occasions could be a church anniversary, mortgage burning service, or dedication service.

Official Copy: Church office

**Retention:** Permanent, transfer to archives after 2 years.

## **BYLAWS**

*Bylaws, procedural regulations, meeting  
policies, constitutions*

Organizational bylaws and other regulations relating to the conduct of meetings or organizations

Official Copy: Church Office/committee chair

**Retention:** Permanent

Transfer previous version to Archives after amendment

## **CANCELED CHECKS**

*Cashed Checks*

This series documents redeemed checks written on conference accounts. Information on each check may include check number, date, amount, endorsement, account number, validation date, and related documentation.

Official Copy: Treasurer

**Retention:** 7 years.

Destroy the Official Copy after 7 years

## **CERTIFICATES OF DEPOSIT, CANCELED**

Redeemed or canceled certificate of deposits

Official Copy: Treasurer

**Retention:** 3 Years

Destroy official copy after 3 years

## **COMMITTEE RECORDS**

*Church Committee Records*

This series documents the activities of standing and ad hoc committees, agencies and boards of the local church. They may function as steering committees, activities committees, standards committees, planning committees, awards committees, councils, etc. This series may include but is not limited to agendas; meeting minutes; reports; notes; working papers; and related documentation and correspondence.

Official Copy: Committee secretary

**Retention:** Permanent for agendas, minutes, reports, and correspondence; 4 years for all other records

Transfer the Official Copy of permanent records to the Archives after 4 years; destroy the Official Copy of all non-permanent records after 4 years.

## **CONTRACTS**

*Repairs and Maintenance, Lease Agreements, Loans and Notes*

This series contains contracts that have either been completed or terminated. This includes Repairs and Maintenance, Lease Agreements, Loans/Notes and Service type of contracts

Official Copy: Church Office

**Retention:** 4 Years for Service contracts

Destroy after 4 years

**Retention:** 6 Years for Repairs/Maintenance, Lease, Loans and Notes

Destroy after 6 years

**Retention:** Permanent for contracts on new construction, betterments/improvements

Transfer to Archives for permanent safekeeping.

## **CORRESPONDENCE**

*Transitory correspondence,  
Subject correspondence*

A large amount of correspondence should be considered transitory or routine general correspondence. Correspondence of this type might include responses to inquiries concerning time of services or other functions at the church; information about assistance programs run by the church or in which the church is involved and other routine correspondence which reflects a normal part of the local church's program. Special or subject correspondence may focus on a special program or service in which the church is involved, such as special worship services or specific assistance program or some other program which has a specific beginning and end. Transitory correspondence should be reviewed and destroyed on a yearly basis, which subject correspondence should be kept, as it documents a special event in the local church's life.

Transitory correspondence  
Official Copy: Church office

**Retention:** 1 year

Destroy after one year

Subject correspondence

Official Copy: Church office or program secretary

**Retention:** Permanent; transfer to archives on a routine basis or after end of program

## **DEDUCTION AUTHORIZATION RECORDS**

*Deductions Input List*

This series documents deductions from salary checks authorized by employees. These records include lists with notation of authorized deductions as well as actual deduction forms. This series may include but is not limited to deduction information on medical, dental, life, and disability insurance; United Way and Foundation contributions; and miscellaneous deductions.

Official Copy: Church office

**Retention:** 4 years after authorization expires or is superseded.

Destroy the Official Copy 4 years after authorization expires or is superseded.

## **DEEDS**

*Deeds, conveyances, covenants,  
easements, certificates of title to property*

This series is comprised of documents which deal with ownership and related correspondence.

Official copy: Church Office

**Retention:** Permanent

## **DIRECTORIES**

*Local church directory, church  
photographic directory*

The church directory lists the members of the local church and photographic directories not only illustrate the people but often have scenes from church life.

Official Copy: Church office

**Retention:** Permanent. Transfer a copy to the archives.

Other copies used in offices

**Retention:** Destroy when superseded

## **EMPLOYMENT ELIGIBILITY VERIFICATION FORMS**

I-9s

This series documents information used to establish the identity and to verify the employment eligibility of employees to preclude the unlawful hiring of persons not authorized to work in the United States. This series includes completed I-9 forms and copies of documents that establish the identity and the employment eligibility of the employee.

Official Copy: Church office

**Retention:** 1 year after employee separation or after 3 years, whichever is longer.

Destroy the Official Copy 1 year after employee separation or after 3 years, whichever is later.

## **EMPLOYMENT POLICIES AND PROCEDURES RECORDS**

*Employment Policies*

This series documents employment policies and procedures administered by personnel offices. This series may include but is not limited to information on appointments; employment of handicapped persons; family employment program; interviewing; job sharing; nepotism; temporary appointments; transfers; and related documentation and correspondence.

Official Copy: Church office

**Retention:** Permanent.

Retain the Official Copy in Church office until superseded and then transfer to the custody of the Archives.



## **GRIEVANCE RECORDS**

This series documents grievances brought forward by employees against the institution concerning affirmative action; equal opportunity; policies and procedures; or articles contained in the Collective Bargaining Agreement. This series may include but is not limited to notices of grievance; informal discussion notes; grievance responses; formal hearing records, including tapes; transcripts and tapes of individual interviews; logs of persons interviewed; action(s) taken; settlement agreements; case histories; final summary statements; appeals documentation; and related documentation and correspondence.

Official Copy: Church office and Legal Advisor

**Retention:** 3 years after grievance is settled.

Destroy the Official Copy 3 years after grievance is settled.

## **INSURANCE POLICIES**

This series is comprised of inactive insurance policies and related correspondence.

Official Copy: Church Office

**Retention:** Permanent

Transfer inactive policies to the Archives

## **INSURANCE ELECTION RECORDS, EMPLOYEES'**

This series is comprised of the forms filled out by employees when they make their insurance options elections

Official Copy: Church Office

**Retention:** 6 years after termination of employment

Destroy official copy after 6 years

## **INVENTORIES OF PROPERTY AND EQUIPMENT**

This series consists of lists, both written and photographic, of the property and equipment of the conference or agency

Official Copy: Church Office

**Retention:** Until superseded by new version

Transfer old copies to Archives for review.

## **INVOICES**

This series contains invoices and paid bills

Official Copy: Treasurer

**Retention:** 7 years, except for major building construction/alterations - Permanent  
Destroy official copy after 7 years (transfer construction records to Archives)

## **MEMBERSHIP RECORDS**

*Membership register, baptisms,  
marriages, transfers*

These are permanent records which list the names of each person of the local church. The reflect the membership and the activities of the local church.

Official Copy: Church office

**Retention:** Permanent

## **NEWSLETTERS**

*Local church newsletters,  
Sunday School newsletters, UMW,  
UMM or UMYF newsletters*

Newsletters document many of the basic activities of the local church. Not only the church newsletter should be kept, but newsletters of the various groups within the local church.

Official Copy: Church office for newsletter, group secretary for others

**Retention:** Permanent; transfer copies to the archives after 2 years

## **PAY AUTHORIZATION RECORDS**

*PBs*

This series consists of pay documents which substantiate and, in part, authorize the issuance of payroll checks for particular amounts. This series may include but is not limited to Payroll/Budget Request Forms and time cards.

Official Copy: Treasurer

**Retention:** 5 years.

Destroy the Official Copy after 5 years.

Other copies used in offices

**Retention:** 1 year.

Destroy other copies after 1 year.

## **PERSONNEL RECORDS**

*Personnel Files*

This series documents the employee's work history and includes routine, non-evaluative information such as job title, rank, full-time equivalency (FTE), dates of employment, salary, employing department, education and employment background. Some of the documents comprising this series include confidential information such as social security number, birth date, and marital status. This series may include but is not limited to copies of Affirmative Action Compliance Data Forms; Applications and Contracts for Sabbatical Leave; Conditions of Employment; Memoranda of Agreement; Notices of Appointment; Pay/Budget Action Forms; Personnel Action Forms (PAs), including Salary Adjustments Requests for Approval for Outside Employment; resumes or curriculum vitae; Retirement Agreements; Sick Leave Accrual Forms; and related documentation and correspondence, such as letters of resignation and memos confirming appointments.

Official Copy: Church office

**Retention:** 7 years after termination.

## **PROPERTY FILES**

*deeds, title papers, repair history, permits,  
lease agreement and correspondence*

This series contains records dealing with the ownership and maintenance of property.

Official Copy: Church Office.

**Retention:** Permanent

Transfer to Archives for permanent safekeeping

## **PURCHASE ORDERS**

This series documents purchase of items, or repair of items and related correspondence

Official Copy: Treasurer

**Retention:** 7 years

Destroy after 7 years

## **REAL ESTATE SURVEYS**

*Real estate survey, plots plans*

This series contains real estate surveys, plots plans and related correspondence.

Official Copy: Conference Office

**Retention:** Permanent

Transfer to Archives for safekeeping

## **REJECTED APPLICATIONS**

*Rejected and Incomplete  
Employment Applications*

This series documents employment applications that were submitted for jobs with the conference and for reasons of incompleteness or inadequate qualifying experience/training are rejected.

Official Copy: Conference office

**Retention:** 2 years.

Destroy the Official Copy after 2 years.

## **SEARCH RECORDS**

This series documents the selection process for advertised management service and classified positions. This series may include but is not limited to applications; curriculum vitae or resumes; academic transcripts; samples of writing or publications; approvals of recruitment proposals; Certificate of Eligibles; candidate lists; position announcements; position advertisements; position descriptions; copies of Affirmative Action Compliance Data Forms; interview materials such as rating sheets, tallies, screening and interview notes, review committee notes and memoranda; telephone conversation notes; and related correspondence such as cover letters and reference letters.

Official Copy: Church Office

**Retention:** Place record with the personnel file; 5 years after search completed for all other records.

Retain application materials of successful candidate in the Personnel Files; destroy the Official Copy of all other records 5 years after the search is completed.

## **SHIPPING AND FREIGHT RECORDS**

This series documents the shipping receiving of material , either by freight carrier or by such carriers as UPS or FedEx, and related correspondence

Official Copy: Office of origin

**Retention:** 3 years

Destroy after 3 years

## **STAFF MEETING RECORDS**

This series documents the meetings of the staff of a department, or office which sets policy and procedures for the unit. Participants at meetings may be composed exclusively of or a mixture of staff, administrators, and managers; specialized and task oriented sub-committees composed of unit personnel are also documented as part of this record series. These meetings may concern routine matters of procedure and topics such as program development, planning, administrative and personnel management, and assessments of future needs. This series may include but is not limited to meeting notes/minutes; reports; working papers; agendas; and related documentation and correspondence.

Official Copy used in offices

**Retention:** Permanent.

## **TAX-EXEMPT CERTIFICATES AND FORM 990**

This series documents the tax-exempt status of the conference and its functions.

Official Copy: Church Office

**Retention:** Permanent

## **TAX RETURNS**

Tax returns, tax filings

This series comprises tax returns, supporting documentation and related correspondence

Official Copy: Treasurer

**Retention:** 7 years

Destroy 7 years after filing period provide no legal action being taken

## **TAX WITHHOLDING AUTHORIZATION RECORDS**

W-4s

This series documents amounts withheld by Payroll from employees' checks for taxing authorities. This series may include but is not limited to the Statement for Claiming Benefits Provided by Section 911 of the Internal Revenue Code; Withholding Allowance Certificates (W-4s); and Non-resident Alien Request for Exemption from Tax Withholding (CO-477). Individual forms may include employees' names, addresses, social security numbers, and tax identification numbers.

Official Copy: Treasurer

**Retention:** 7 years after authorization expires or is superseded.

Destroy the Official Copy 7 years after authorization expires or is superseded.

## TIME SHEETS

This series contains time sheets and related correspondence and memoranda.

Official Copy: Office of origin

**Retention:** 3 years

Destroy after 3 years

## TRAVEL RECORDS

This series documents approved travel by employees and is used to monitor travel expenditures and for planning purposes. This series may include but is not limited to travel request forms indicating purposes, itineraries, methods of travel, funds from which travel is to be paid, and estimated expenditures; Travel Reimbursement Requests (employee and non-employee); receipts; authorizing signatures; and related documentation and correspondence.

Official Copy: Conference office

**Retention:** 5 years.

Destroy the Official Copy after 5 years.

Other copies used in offices

**Retention:** 2 years.

Destroy other copies after 2 years.

LOCAL CHURCH RECORDS SCHEDULE				
RECORD SERIES TITLE	DESCRIPTION	Total	Current	Archives
Accident and Injuries Records	Workers Compensation Claims Records	Settled+6.	Active	NO
Accounts Payable Records	Claims and Disbursements Records, Expenses, Accounting, Bookkeeping, Paid Invoices, Finance, Purchasing	7	2	NO
Accounts Receivable Records	Membership contributions, offering records	7	2	NO
Administrative Reports	Charge Conference reports, Administrative Board reports, Council on Ministries report, or administrative council reports	Permanent	2	YES

## LOCAL CHURCH RECORDS SCHEDULE

RECORD SERIES TITLE	DESCRIPTION	Total	Current	Archives
Annual Fiscal Reports	Closing of the Books Records, Financial Reports, Balance Reconciliation Records, State Accounts Reports	Permanent	4	YES
Architectural Drawings, Blueprints, and Maps		Permanent.		YES
Audit Records		Permanent	4	YES
Bank Deposit Books		7	2	NO
Bank Deposit Slips		3	3	NO
Bank statements		7	3	NO
Benefits Policies and Procedures Records		Permanent	Active	YES
Bequest and Estate papers	wills, gift agreements, bequests	Permanent		As Necessary
Budget Records	Annual Budget	Permanent.	4	YES
Bulletins	Sunday worship bulletins, special local church occasion bulletins	Permanent	2	YES
Bylaws		Permanent	Active	YES
Cancelled Checks	Cashed Checks	7	1	NO
Certificates of Deposit, Canceled		3	3	NO
Committee Records	Local church committee records	Permanent	4	YES

**LOCAL CHURCH RECORDS SCHEDULE**

<b>RECORD SERIES TITLE</b>	<b>DESCRIPTION</b>	<b>Total</b>	<b>Current</b>	<b>Archives</b>
Contracts	repairs, maintenance, lease agreements, loans	4 - service contracts 6 -Repairs, Lease, Loans Permanent - new construction	4	NO - expect for those going to Archives
Correspondence - subject	Correspondence on special or topic interest	permanent	Active	YES
Correspondence - transitory	Routine correspondence	1	1	NO
Deduction Authorization Records	Deductions Input List	Active + 4	Active	NO
Deeds	Deeds, Conveyances, Covenants, easements	Permanent		As Necessary
Directories		Permanent	Current	YES
Employment Eligibility Verification Forms		Active +1 (3 yrs Min.)	Active	NO
Employment Policies and Procedures Records	Employment Policies	Permanent.	Active	YES
Grievance Records		Active +3.	Active	NO
Insurance Policies		Permanent	Active	YES
Insurance Election Records, Employees		employment +6	Active	NO



**LOCAL CHURCH RECORDS SCHEDULE**

<b>RECORD SERIES TITLE</b>	<b>DESCRIPTION</b>	<b>Total</b>	<b>Current</b>	<b>Archives</b>
Inventories of Property and Equipment		Until superseded	Active	Transfer to Archives for Review
Invoices		7 (except for major construction)	3	NO (transfer major construction series to Archives)
Membership records	Membership register, baptisms, marriages, transfers	Permanent		YES
Newsletters	Church newsletters, UMW, UMM, UMYF and other church group's newsletters	Permanent	2	YES
Pay Authorization Records		5	2	NO
Personnel Records	Personnel Files	Active+7	Active	NO
Property Files	deeds, title papers, repair history, permits, lease agreement	Permanent		As Necessary
Purchase Orders		7	3	NO
Real Estate Surveys	surveys, plot plans and related correspondence	Permanent		As Necessary
Rejected Applications	Rejected and Incomplete Employment Applications	2	1	NO
Search Records-accepted		Active+7	Active	NO
Search Records - all others		5	1	NO

**LOCAL CHURCH RECORDS SCHEDULE**

<b>RECORD SERIES TITLE</b>	<b>DESCRIPTION</b>	<b>Total</b>	<b>Current</b>	<b>Archives</b>
Shipping and Freight Records		3	3	NO
Staff Meeting Records		Permanent.	4	YES
Tax-Exempt Certificates	Certificates and Form 990	Permanent		As Necessary
Tax Returns		7	5	NO
Tax Withholding Authorization Records		Active + 5	Active	NO
Time Sheets		3	3	NO
Travel Records		5	1	NO

