RECORDS RETENTION

Introduction

The records retention guidelines for diocesan/parish records were prepared to assist dioceses' and/or parishes' needs to establish control over routine records and to preserve records of permanent value. The list of records included is lengthy but not definitive. Each diocese/parish may have a series of records not mentioned here. Retention periods were devised based on canon law, state and federal statutes, and practical diocesan/parish realities. If questions arise regarding records-related issues, please contact the Chancellor's office for additional information.

Records Retention Schedules

Records retention schedules represent the period of time that records must be kept according to legal and/or organizational requirements.

This document covers retention schedules for seven different groups of diocesan/parish records:

A. Administrative
B. Personnel
C. Financial
D. Property
E. Cemetery
F. Publications
G. Sacramental

Within each group, different series are listed followed by a retention period. Records older than the retention period should be destroyed. Those of permanent value should be stored appropriately.

If a series of records is not listed here, locate a similar series in the list and apply that retention period.

A. Administrative Records

These records are produced in the course of the management of the affairs of the diocese/parish.

Records Type	**Retention Period**
Abstracts, deeds (property)	Permanent
Annual reports to Chancery *(Status Animarum)*	Permanent
Annual reports to the diocese/parish	Permanent
Articles of incorporation and bylaws	Permanent
Bequest and estate papers *(wills)*	Permanent
Census records	Permanent
Contracts, inactive	7 years after end of contract
Correspondence, legal	Permanent
Correspondence, official *(regarding diocesan/parish policies, diocesan/parish directive, etc.)*	Permanent
Correspondence, routine	Review/discard biannually
Donor lists	Permanent
Endowment decrees	Permanent
Finance Committee minutes	Permanent
Historical file *(newspaper clippings, photos, etc., related to diocese/parish)*	Permanent

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Insurance policies	Permanent
Inventories of property and equipment	Permanent
Leases	Destroy 7 years after expiration.
Liturgical minister's schedules *(servers, ushers, lectors, etc.)*	Retain until superseded
Mass intention books	2 years
Office files, subject	Selective retention: retain those that document diocesan/parish activities
Parish council constitutions	Retain until superseded
Parish council minutes	Permanent
Diocese/parish organization records *(minutes, correspondence, publications, etc.)*	Permanent
Photographs *(relating to diocesan/parish history, clergy, parishioners)*	Permanent
Policy statements	Permanent
Religious education reports *(for the diocesan offices)*	Permanent
Rosters of parishioners	Permanent
Subject files *(correspondence, memos, rules, schedules, etc.)*	Annual review; destroy superseded files biannually
Will, testaments, codicils	Permanent

B. Personnel Records

A personnel file should be maintained for each active diocesan/parish employee. That file should contain the following:

- Employee application
- Resume
- Eligibility verification form (I-9)
- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- W-4 form

These records are *confidential* and should be made available only to diocesan/parish representatives with a legitimate right to know, unless their disclosure is compelled by some legal action. In many states, employees and former employees have the right to inspect their own personnel files. The diocese/parish/organization/employer has the right to require that the request be in writing and has a stated number of working days to comply with the request.

Several items likely to be in a personnel file are specifically excluded from mandatory inspection in many states:

- investigation of criminal offenses
- reference letters
- test documents
- materials dealing with staff management planning
- personal information concerning another employee that could, if released, be an invasion of privacy
- records relating to a pending legal claim that would be discoverable in court

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Records Type	Retention Period
Benefits	
Disability records	Permanent
Pension vesting files	Permanent
Retirement benefits	Permanent
Service records	Permanent
General	
Permanent earnings and records	7 years after benefit termination
Attendance records	7 years after termination
Employee contracts	7 years after termination
Employee salary schedules	7 years after termination
Health and safety	
Accident/injury reports	7 years
Employee medical complaints	7 years
Employee medical records	30 years from termination
Environmental test records/reports	Permanent
Hazardous exposure records	Permanent
Toxic substance explore reports	Permanent
Workers' compensation records	12 years after injury (filing), death, or last compensation payment
Lay personnel actions	
Applications rejected	1 year
Employee evaluations	2 years after termination
Personnel files, terminated	Permanent
Termination records	7 years
Salary administration	
W-2 forms	7 years from time of filing
W-4 forms	7 years from date of filing
Time cards	3 years from date of filing
Time sheets	3 years from date of filing
I-9 form	7 years after termination

C. Financial and Accounting Records

Records Type	Retention Period
Financial	
Banking	
Bank deposits records	7 years
Bank statements / Income Statements (*Funds on deposit*)	7 years

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Cancelled checks	7 years
File Copy of machine checks	7 years
Check registers/stubs	7 years
Count sheets	7 years
Contribution envelopes	Until bank statement reconciled

General

Audit reports	Permanent
Batch reports	3 years
Trial Balance	7 years
Balance sheets, annual	Permanent
Balance sheets, monthly/quarterly	Destroy after 1 year
Budgets, approved, revised	7 years
Financial reports, annual	Permanent
Financial reports, monthly	Destroy after 1 year
Financial statements	Permanent

Investment/Insurance

Bonds, cancelled	7 years from date of cancellation
Certificates of deposit, cancelled	3 years after redemption
Insurance policies/active	Permanent
Insurance policies/cancelled	Permanent
Letters of credit	7 years
Mortgage records	Permanent
Securities sales	7 years
Stock investment	7 years after sale

Accounting

Accounts payable invoices	7 years
Accounts payable ledgers	7 years
Accounts receivable ledgers	7 years
Credit card statements/charge slips	7 years
Invoices and paid bills, major building construction	Permanent
Invoices and paid bills, general accts	7 years
Cash books	7 years
Cash journals	7 years
Cash journal, receipts on offerings and pledges	7 years
Print-out of contributions	7 years
Receipts	7 years
Mortgage payments	7 years
Parish Debt Statements	7 years

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Other Records	
General ledger/annual	Permanent
Journals, general and specific funds	Permanent
Journal entry sheets	7 years
Ledgers, subsidiary	7 years
Payroll journals	7 years
Payroll registers, summary schedule of earnings, deductions and accrued leave	7 years
Payroll reports	Permanent
Pension records	Permanent
Pledge registers/ledgers	7 years
Permanently restricted gift documents	Permanent
Temporarily restricted gift documents	7 years after restrictions met
Tax Records	
Employment taxes, contributions, and payments, including taxes withheld, FICA	7 years from date of filing
W-2 forms	7 years from date of filing
W-4 forms	7 years from date of filing
Year-end tax documents from financial institutions	7 years from date of filing
IRS exemption determination letters, for organizations other than those listed in *The Official Catholic Directory*	Permanent
Form 990	Permanent
State tax exemption certificates *(income, excise, property, sales/use, etc.)*	Permanent

D. Property Records

Records Type	**Retention Period**
Architectural records, blueprints, designs, specs	Permanent
Architectural drawings	Permanent
Deeds files	Permanent
Mortgage documents	Permanent
Property appraisals	Permanent
Real estate surveys/plots, plans	Permanent
Title search papers and certificates	Permanent
Fixed Assets File	Permanent
Furniture, Fixtures & Equipment List	Permanent

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E. Cemetery Records

Records Type	Retention Period
Account cards *(record of lot ownership, payments)*	Permanent
Annual report	Permanent
Bank statements	7 years
Board minutes	Permanent
Burial cards *(record of interred's name, date of burial, etc., alphabetically)*	Permanent
Burial record *(interred's name, date of burial, etc.)*	Permanent
Contracts documenting lot ownership	Permanent
Correspondence	Selective retention: keep if item has historical, legal, or fiscal value
General ledger	Permanent
Lot maps	Permanent

F. Publications

Records Type	Retention Period
Anniversary books	Permanent
Annual reports to the diocese/parish	Permanent
Newsletters of the diocese/parish or affiliated orgs	Permanent
Other diocese/parish-related publications	Permanent
Parish bulletins	Permanent

G. Sacramental Records

Records Type	Retention Period
Baptism register	Permanent
Confirmation register	Permanent
First Communion register	Permanent
Death register	Permanent
Marriage register	Permanent
Marriage case files	Permanent

Notes

1. Retention periods from United States Conference of Catholic Bishops retention schedule, 2002
2. Initial format and contents drawn from Archdiocese of Milwaukee, *Records Retention Guidelines for Parish Records* (Milwaukee: Archdiocese of Milwaukee, 1998).

If you have questions about your records and where they should be kept, please contact the Archives Office at 608-821-3040.

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DISPOSITION OF SACRAMENTAL RECORDS IN A MERGER

With respect to parish records, there are really two types of materials; sacramental records and administrative records.

"Sacramental" records are generally considered to include (even though the events they record are not all sacraments) records of baptisms, marriages, confirmations and deaths.

"Administrative" records are everything that is not a sacramental record. See the Corporate section for details about administrative records.

The sacramental records for all parishes in the territory of the reconfigured parish must be transferred, with the oversight of Diocesan Archives, to a single location in the reconfigured parish. The records must remain at the reconfigured parish location and must be cared for and protected adequately (*Canon 535*). These records will be copied, in an appropriate manner at the time of moving, for archiving in the Diocesan Archives. As a matter of policy, sacramental records are periodically copied for Diocesan Archives.

Information regarding the location of sacramental records will be added to the Official Catholic Directory and the Wisconsin Pastoral Handbook in order to assist people searching for information on the parishes that have been merged.

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DISPOSITION OF ADMINISTRATIVE RECORDS IN A MERGER

With respect to parish records, there are really two types of materials; sacramental records and administrative records.

"Sacramental" records are generally considered to include (even though the events they record are not all sacraments) records of baptisms, marriages, First Communions, confirmations and deaths. See the Canonical section for details about sacramental records.

"Administrative" records are everything that is not a sacramental record.

Administrative records could include, but are not limited to, the following:

- parish bulletins;
- construction documents;
- deeds;
- financial records (ledgers, daybooks, cash books, payroll records, tax related records, etc.);
- parish council materials;
- records of parish organizations, e.g. St. Vincent de Paul Societies, Christian Women, Holy Name Society, Usher Society, etc.;
- marriage case files;
- personnel files;
- photographs;
- school related materials, including pupil or teacher personnel records (unless kept in the Schools Office).

What must merging parishes do with records of this type?

In consultation with the archives and the finance office, records that are eligible for destruction should be destroyed in accordance with Diocesan Records Retention Policy (see attached). Records of more long-term or archival value MAY be transferred to the Diocesan Archives, at the discretion of the pastor/administrator under the supervision of the Diocesan Archivist. The transfer of archival records should take place just prior to the parish reconfiguration.

The administrative records for <u>all</u> parishes in the territory of the reconfigured parish must be transferred, with the oversight of the Implementation Coordinator, to a single location in the reconfigured parish just prior to the parish reconfiguration. The records will remain at the reconfigured parish location for a minimum of three years. At the end of a three year transition period, administrative records MAY be transferred to the Diocesan archives, at the discretion of the pastor/administrator.

If the reconfigured parish location obtaining the administrative records of the parish/es is not able to care adequately for the records, they may be transferred to the archives without the three-year transition period. Again, this will be at the pastor's discretion in consultation with the Diocesan Archivist.

Information regarding the location of administrative records will be added to the <u>Official Catholic Directory</u> and the <u>Wisconsin Pastoral Handbook</u> in order to assist people searching for information on the parishes that have been merged.

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