

# Leadership & Life Development

## Ministry Assistants

### *How Long Should We Keep Church Records*



Leadership and Life  
Development

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Create a records retention policy based on applicable legal and administrative considerations, and your church's needs that will make records retention and disposal decisions systematic and rational.

Key factors to consider in developing a records retention policy.

Establish a record retention strategy that clarifies how records will be categorized, stored, the retention period, and how records will be disposed of.

The church council should review and approve your records retention policy.

Key factors to consider in developing a records retention policy.

Your records retention policy should be reviewed by a local attorney, a CPA, and your insurance agent.

Keep in mind...

Statutory requirements. Federal, state, or local laws may govern the retention of certain documents.

Insurance policies. In some cases, allegations against churches can go back for many years. In these instances, insurance policies must be produced for the time of the incident.

Disposal of records. Some organizations maintain a "destruction of records journal." When the period of time for keeping records has expired, the record is described in the journal before being destroyed.

Do not destroy records that are involved in current legal or pending legal cases, including IRS investigations.

Invest in a paper shredder to dispose of confidential records.

Electronic storage. Scan and store records electronically rather than as paper copies. This can reduce storage space needs and make retrieval easier. Consult with an attorney before implementing an electronic storage policy to ensure that your records comply with any required legal standards.

Reasons to keep church records include...

- Legal requirements
- Potential relevance in future litigation
- Needs of the organization
- Historical importance

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The following suggested retention periods are based on legal requirements as well as practical considerations.

You may want to keep some records longer than suggested.

### Permanent Records

- Accident reports and claims
- Annual budgets
- Annual reports
- Baptismal records
- Board minutes
- By-laws/charters
- Cancelled checks for important items
- Capital stock and bond records
- Cemetery records
- Chart of accounts
- Church bulletin (historical copy)
- Contracts and leases in effect
- Construction records
- Correspondence of a legal nature and other important matters
- Deeds, mortgages, and bills of sale
- Financial statements (end of year, other months optional)
- Fixed asset purchases
- Funeral records
- Handbooks
- Incorporation records
- Inherited property valuations
- Insurance records, claims, and policies
- Journals
- Marriage records
- Minutes
- Mortgages
- Patents
- Photographs
- Property records
- Trade mark registrations

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### Retain for 7 years

1099 and 1096 forms  
941 forms  
Accounts payable ledgers and schedules  
Audit reports  
Bank statements  
Cancelled checks-ordinary checks  
Contracts and leases (expired)  
Depreciation schedules  
Electronic payment records  
Employee benefit plan records  
Employment taxes  
Ex-employee files (retain screening forms permanently)  
Expense records  
FICA  
General ledgers  
Housing allowance forms  
Inventory Records  
Invoices to customers and from vendors  
Loan payment schedules  
Maps (if of historical importance, retain permanently)  
Notes receivable ledger and schedules  
Option records (expired)  
Parsonage allowance forms  
Payments to pensioners  
Payroll records  
Petty cash receipts  
Property appraisals  
Purchase orders  
Sales records  
Scrap and salvage records (inventory, sales, etc.)  
Stock and bond records  
Subsidiary ledgers  
Tax returns and other IRS documents  
Time books  
Vouchers for payments to vendors and employees  
W2 and W3 forms  
Wills, bequests

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### Retain for 3 years

#### Bank deposit slips

Bank reconciliations

Cash receipt records

General correspondence

Internal audit reports

Internal memos and reports

Savings bond registration record of employees

### Retain for 1 year

Meeting notices

Receiving sheets

Requisitions

### Until Utility Expires

Brochures

Promotional materials

Mailing lists

Warranty doc

## **Developing Believers -Strengthening Families - Equipping Leaders For Ministry**

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