

CONGREGATIONS RETENTION SCHEDULE		
RECORD TYPE	RETENTION PERIOD	NOTES
Minutes*	Permanent	
Registers*	Permanent	
Annual reports*	Permanent	
Bylaws/Charters*	Permanent	
Incorporation records*	Permanent	
Annual budgets*	Permanent	
Annual audits*	Permanent	
Annual financial statements*	Permanent	
Subject files	Permanent	Subject files should consist of correspondence, minutes, or other records surrounding subject matter of continuing administrative or legal value, or comprising information on the mission, vision, and actions of the congregation.
Manuals/handbooks*	Permanent	
Newspapers/newsletters (1 copy)	Permanent	
Brochures/promotional material (1 copy)	Permanent	
Architectural drawings, plats, plans, blueprints*	Permanent	
Wills, bequests*	Permanent	
Legal/judicial case records*	Permanent	
Insurance records*	Permanent	
Photos/Slides	Apply selection criteria	Images tend to have greater historical value, the older they are. Late 20 th and early 21 st century images should be carefully selected to document only major events in the life of the congregation.

* Records designated with an asterisk may be transferred electronically if they are born-digital (i.e. created in a digital format, rather than digitized from paper records). These records must be transferred in one of the following approved formats: PDF or PDF/A; CSV; TXT; or a Microsoft Office or Open Office format.

Audio/Visual recordings	Apply selection criteria	Recordings tend to have greater historical value, the older they are. Late 20 th and early 21 st century recordings should be carefully selected to document only major events in the life of the congregation.
Loan agreements	Satisfaction + 20 years	
Property appraisals, records of sale	Sale + 20 years	
Personnel records/employee records	Employment + 7 years	
Contracts	Active + 6 years	
Accounts payable	7 years	
Accounts payable invoices	7 years	
Accounts receivable records	7 years	
Bank statements	7 years	
Canceled checks	7 years	
Cash receipt records	7 years	
Donations (regular, weekly)	7 years	
Expense reports	7 years	
FICA / W2 records	7 years	
Payroll records	7 years	
Petty cash records	7 years	
Receipts of purchases	7 years	
Bank deposit slips	3 years	
General/routine correspondence	3 years	General correspondence typically consists of requests, acknowledgments, travel arrangements, etc.
Travel plans/arrangements	3 years	
Periodic financial statements	2 years	
Data for updating mailing lists	1 year	
Invitations	1 year	
Meeting notices	1 year	
Mailing lists	Active	
Reference/resource materials	Active	