

RETENTION SCHEDULE FOR CONGREGATIONS

Types	Retention Period
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: correspondence, minutes, or other records permanent 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	permanent
Brochures/promotional material (1 copy)	permanent
Photographs	permanent
Architectural drawings, plats, plans, blueprints	permanent
Wills, bequests	permanent
Legal/judicial case records	permanent
Loan agreements	satisfaction + 20 years
Property appraisals, records of sale	20 years after sale

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 (acknowledgments, requests, travel arrangements, etc.)	3 years
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