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## **Records Retention Policy**

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Issued by: The Very Reverend Joseph A. Hart, VG  
Revised by: The Most Reverend Salvatore R. Matano

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### **KEY POLICIES STATEMENTS:**

- It is expected that Parishes will adhere to the attached Records Retention Periods below.
- Time should be allotted annually to purge parish records for items that fall outside the Guidelines.
- For Cemetery Records Retention, see Key Permanent Cemetery Record Guidelines ([link](#)).
- For Catholic Schools Records Retention, please contact the Department of Catholic Schools.
- Creating a Safe Environment (CASE) Volunteer Retention, see Creating a Safe Environment (CASE) Volunteer Policy ([link](#)).

**APPLIES TO:** All Parishes

### **DETAILS:**

Listed below are how long various documents must be maintained:

<b>Administrative</b>	
<b>Record Name</b>	<b>Retention Period</b>
Abstracts, Deeds, Mortgages, Easements, and other Property Records. *NOTE: Original copies must be sent to the DOR for fire safe storage in the Property Box.	Permanent
Annual Reports to Chancery (Status Animarum)	10 years
Annual Reports to the Diocese of Rochester	10 years

Asbestos Abatement Reports	30 Years
Certificates of Incorporation and Bylaws (Election of Lay Trustees, Certificates of Secretary, and Bylaws)	Permanent
Bequests and Estate Papers (Wills, Release and Receipt)	Permanent
Census Records	Permanent
Contracts	7 years
Correspondence, Legal and Tax matters (IRS Letters)	Permanent
Correspondence, Official (regarding diocesan/parish policies, diocesan/parish directive, etc.)	10 years
Correspondence, routine	Review/discard biannually
Annual Donor Lists	Permanent
Council Constitution (Pastoral, Finance, etc.)	Retain until superseded
Council Minutes (Pastoral, Finance, etc.), retain digitally by fiscal year	Permanent
Committee Constitution (Buildings & Grounds, etc.)	Retain until superseded
Committee Minutes (Buildings & Grounds, etc.), retain digitally by fiscal year	Permanent
Endowment Decrees	Permanent
Historical File (newspaper clippings, photos, etc., related to diocese/parish)	Permanent
Certificate of Insurance	Permanent
Insurance Policies	Permanent
Inventory of Property and Equipment	Permanent
Leases	7 years after expiration
Mass Intentions Books, when all intentions are satisfied	2 years
Office files, subject	Selective retention: retain those that document diocesan/parish administration and activities
Capital Campaign Materials (Increased Giving Campaign Materials)	Permanent
Property Records including costs, blueprints and plans	Permanent
Photographs (Relating to diocesan/parish history, clergy, parishioners)	Permanent
Religious Education Reports and Registration Lists	Permanent
Rosters of Parishioners, maintained within ParishSoft	Permanent
Sacramental Records	Permanent
Subject Files (correspondence, memos, rules, schedules, etc.)	Annual review; destroy superseded files biannually

<b>Financial – Cash and Banking/Investments</b>	
<b>Record Name</b>	<b>Retention Period</b>
Bank Deposits	7 years
Bank/Investment Reconciliation	7 years
Bank/Investment Statements	7 years
Canceled Checks "For Taxes"	Permanent
Canceled Checks	7 years
Certificate of Deposit	Permanent
Certificate of Deposit (canceled)	7 years
Check Registers	7 years
Check Stubs	7 years
Stock and Bond Certificates	Permanent
Stock and Bond Certificates (Worthless securities)	7 years

<b>Financial – General</b>	
<b>Record Name</b>	<b>Retention Period</b>
Accounts Payable Invoices	7 years
Accounts Payable Ledgers	7 years
Accounts Payable Reconciliation	7 years
Accounts Receivable Ledgers	7 years
Accounts Receivable Reconciliation	7 years
Audit Reports	Permanent
Balance Sheet, annual	Permanent
Balance Sheet, monthly/quarterly	3 years
Budgets, approved, revised	7 years
Cash Books	7 years
Cash Count Sheets	7 years
Chart of Accounts	Permanent
Credit Card Statements/Charge Slips	7 years
Depreciation Schedules	Permanent
Garnishments	7 years
General Journals	7 years
General Ledger Trial Balance, annual	Permanent
General Ledger Trial Balance, monthly/quarterly	3 years
General Ledgers	7 years
Income Statement, annual	Permanent
Income Statement, monthly quarterly	3 years
Invoices and Paid Bills (Capital purchases over \$2,000)	Permanent
Invoices and Paid Bills (General accounts)	7 years
Letters of Credit	7 years
Mortgage Payments	7 years
Mortgage Records	Permanent
Offertory Envelopes	3 years
Payroll Filings and Workpapers	Permanent
Pension Records	Permanent
Purchase Orders	7 years
Tamper Evident Bags "Receipt Tear Strip"	7 years
Voucher Register and Schedules	7 years
Vouchers for Payments (vendors, employees etc.)	7 years

<b><i>Human Resources Records</i></b>	
<b>Record Name</b>	<b>Retention Period</b>
Record of employees who handled toxic substances	40 years from separation of employment
Record of employee exposure to toxic substances	40 years from separation of employment
Employer's report of injury (C-2)	18 years from date provided to employee and/or filed with Workers' Comp Board
Application for employment	6 years from separation of employment
Job advertisement	6 years from separation of employment
Job orders to employment agencies	6 years from separation of employment
Resumes and job inquiries	6 years from separation of employment
Tests, employment, and aptitude	6 years from separation of employment
FMLA leave information	6 years from separation of employment
Timecards/time sheets	6 years from separation of employment
Payroll records	6 years from separation of employment
Pay and Pay Day Acknowledgement	6 years from separation of employment
Benefit Plan records	6 years from when the record was required to be disclosed
On the job injury records	5 years from the end of the year to which the record relates
Affirmative Action	4 years from separation of employment
Physical exams	3 years from separation of employment
I-9 Forms (for terminated employees)	1 year from separation of employment

**Note:** IRS guidelines (Rev. Proc. 98-25, IRB 1998-11, Rev. Proc. 97-22, IRB 1997-13, Reg - 104691-97) require that files and records kept in electronic format must be retained for the same time periods required for paper version of the record. In addition, you must be able to provide hard-copy (paper printouts) to employees or the IRS upon request (ref. Payroll Manager's Letter/November 21, 2000. Page 8).