



Diocese of Superior Record Retention Sheet - Finance Dept.

Type of Record	Retention Period
ADMINISTRATIVE	
Abstract, deeds (property)	Permanent
Annual Reports to Chancery, Status Anima rum	Permanent
Annual Reports to the diocese/parish	Permanent
Articles of Incorporation & Bylaws	Permanent
Bequests 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 directives)	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
Insurance Policies	Permanent
Inventories of property & equipment	Permanent
Leases	Destroy 7 years after expiration
Liturgical minister's schedules	Retain until superseded
Mass intention books	2 years
Office files, subject	Selective retention; retain those that document diocesan/parish administration and activities
Parish Council constitutions	Remain until superseded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 diocesan offices)	Permanent
Rosters of parishioners	Permanent
Subject files (correspondence, memos, rules, schedules, etc.)	Annual review; destroy superseded files biannually
Wills, testaments, codicils	Permanent
PERSONNEL RECORDS (BENEFITS)	
Disability Records	Permanent
Pension vesting files	Permanent

Type of Record	Retention Period
Retirement benefits	Permanent
Service records	Permanent
PERSONNEL RECORDS (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
PERSONNEL RECORDS (HEALTH & 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
PERSONNEL ACTIONS	
Applications rejected	1 year
Employee evaluations	2 years after termination
Personnel files, terminated	7 years
Termination records	7 years
SALARY ADMINISTRATION	
W2 Forms	7 years from time of filing
W4 Forms	7 years from date of filing
Time cards/sheets	3 years from date of filing
I-9 Form	7 years
FINANCIAL & ACCOUNTING RECORDS	
BANKING	
Bank deposits	7 years
Bank statements	7 years
Cancelled checks	7 years
Check registers/stubs	7 years
GENERAL	
Audit reports	Permanent
Balance sheets, annual	Permanent
Balance sheets, monthly/quarterly	Destroy after 1 year
Budgets, approved, revised	7 years
Financial reports, annual	Permanent

Type of Record	Retention Period
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/paid bills, major building construction	Permanent
Invoices & paid bills, general accounts	7 years
Cash books	Permanent
Cash journals	Permanent
Cash journal, receipts on offerings and pledges	Permanent
Receipts	7 years
Mortgage payments	7 years
OTHER RECORDS	
General ledger/annual	Permanent
Journals, general & specific funds	Permanent
Journal entry sheets	7 years
Payroll journals	7 years
Payroll registers, summary schedule of earnings, deductions and accrued leave	7 years
Pension records	Permanent
Pledge registers/ledgers	Permanent
TAX RECORDS	
Employment taxes, contributions, and payments, including taxes withheld, FICA	7 years from date of filing
W2 Forms	7 years from date of filing
W4 Forms	7 years from date of filing
IRS exemption determination letters, for organization other than those listed in the Official Catholic Directory	Permanent

Type of Record	Retention Period
Form 990	Permanent
State tax exemption certificates (income, excise, property, etc.)	Permanent
Architectural records, blueprints, building designs, specifications	Permanent
Architectural drawings	Permanent
Deeds files	Permanent
Mortgage documents	Permanent
Property appraisals	Permanent
Real estate surveys/plots, plans	Permanent
Title search papers & certificates	Permanent
CEMETERY RECORDS	
Account cards (record of lot ownership and payments)	Permanent
Annual report	Permanent
Bank statements	7 years
Board minutes	Permanent
Burial cards (record of interred name, date of burial, etc., alphabetically)	Permanent
Burial record (record of interred name, date of burial, etc.)	Permanent
Contracts documenting lot ownership	Permanent
Correspondence	Selective retention: keep if item has historical, legal, fiscal value
General ledger	Permanent
Lot maps	Permanent
PUBLICATIONS	
Anniversary books	Permanent
Annual reports to the diocese/parish	Permanent
Newsletters of the diocese/parish or affiliated organizations	Permanent
Other diocese/parish-related publications	Permanent
Parish bulletins	Permanent
SACRAMENTAL RECORDS	
Baptism register	Permanent
Confirmation register	Permanent
First Communion register	Permanent
Death register	Permanent
Marriage register	Permanent
Marriage case files	Permanent