

Records Retention Schedule for Congregations

Types	Retention Period
Minutes	permanent
Registers/Members/Baptisms/Marriages, etc.	permanent
Reports/annual reports	permanent
Bylaws/charters	permanent
Incorporation records	permanent
Annual budgets	permanent
Annual audits	permanent
Annual financial statements	permanent
Subject correspondence	permanent
Manuals/handbooks	permanent
Newspapers/newsletters	permanent
Brochures/promotional material (1 copy)	permanent
Photographs	permanent
Property appraisals, records of sale	20 years after sale
Architectural drawings, plats, plans, blueprints	permanent
Wills, bequests	permanent
Legal/judicial case records	permanent
Loan agreements	satisfaction + 20 years
Contracts	active + 3 years
Personnel records/employee records	employment +7 years
FICA / W2 records	7 years
Accounts payable invoices	3 years
Accounts payable	7 years
Accounts receivable records	3 years
Bank deposit slips	3 years
Bank statements	7 years
Canceled checks	7 years
Cash receipt records	3 years
Data for updating mailing lists	1 year
Mailing lists	active
Periodic financial statements	2 years
Expense reports	7 years
General/routine correspondence (acknowledgments, requests, travel arrangements, etc.)	3 years
Invitations	1 year
Petty cash records	7 years
Receipts of purchases	7 years
Meeting notices	1 year
Travel plans/arrangements	1 year

Retention requirements for financial and administrative records vary from state to state. For further assistance, congregations should consult an accountant or legal counsel.