

**RECORDS RETENTION
SCHEDULE FOR PARISHES**

**Diocesan Archives
Diocese of Green Bay
August 2010**

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I. INTRODUCTION: RECORDS SCHEDULING EXPLAINED

The records retention and disposition schedule being readied for each parish will be the means by which all records of the parish are controlled. The schedule identifies and describes the types or series of records retained, the period of time to be retained, and the disposition of the record – whether it entails permanent retention or destruction by the parish office – or possible transfer to the Archives. Destruction of records no longer required for parish business frees up valuable office and storage space.

Each parish is responsible for permanently retaining those records so indicated in a secured area, transferring those records as suitable for the Diocesan Archives, and for carrying out the destruction of records mandated to be destroyed in office. It is the Diocesan Archivist's responsibility to work with each parish in applying their schedule and rendering them any assistance necessary.

This records schedule is intended to serve as a guideline for your parish. In the event that a legal requirement, statute, local ordinance, Diocesan policy or directive requires that a record be kept for a longer period than initially specified, the longer retention period shall be employed. All legal concerns over the retention or disposition of a specific record should be referred to the Archivist who will make certain they are forwarded to Diocesan legal counsel. This schedule was prepared in response to the parishes' need to establish control over routine records and to preserve records of permanent value. Every effort was made to include every type of record any given parish may retain. However, it is conceivable that a parish may have a series of records not mentioned here. If such is the case, it is the responsibility of that parish to contact the Diocesan Archives to suggest the new records series be included on any future revisions of the schedule.

Retention periods are based on Canon Law, state and federal statutes, parish requirements, and records management standards. If questions arise regarding records-related issues, please contact:

Diocesan Archives

Olivia Wendt, Archivist

1825 Riverside Dr.

P.O. Box 23825

Green Bay, WI 54305-3825

Ph: (920) 272-8195

Email: owendt@gbdioc.org or archives@gbdioc.org

This schedule is designed to manage the flow of text and electronic documents within parish offices. If you have questions about the schedule, or other questions regarding topics such as filing systems, appraisal, conservation, storage systems, etc., please contact the Archives for assistance.

II. ELECTRONIC RECORDS

The use of electronic media has exploded in the last decade, and some confusion naturally arises as to the retention and disposition of records in electronic format. Simply stated, data created and maintained on magnetic or other media requiring a computer to process or access are official parish records and need to be managed and accounted for just as paper records are. Electronic records are basically subject to the same retention and disposition instructions as are paper records. They may not be destroyed unless they have been saved for the length of their retention period. Ideally, records worthy of permanent retention should be printed out and saved.

A parish should be backing up all departmental electronic files on a regular basis. These backup tapes should be housed in a safe or other fireproof secured location.

Any records created on the computer that match a records series on the schedule should ideally be printed out and filed. Though it is not the preferred method, they may also be saved to a CD and retained in that format. *While they may be retained on the computer, great care must be taken to ensure that all files and record series designated for permanent retention are indeed retained. In the event technology changes, these files need to be migrated to a new format and permanently retained in that format.* PDF files may be a more appropriate long term electronic format.

The problem with the retention and disposition of electronic mail is a source of confusion for many. Again, if the correspondence in question does not fall into the routine/disposable category, it must either be printed out in hard copy paper form or saved onto a CD. Vital correspondence does not merit deletion at the press of a key simply because it is so easy to accomplish. The information content of the electronic message is just as vital. It may be advisable to create a file or files on your computer which match the names of the records series on your schedule. Then the documents for each records series will already be grouped together in electronic form.

No software or hardware should be discarded until the parish office can be certain that any records created with the software and hardware is compatible with the replacement software and/or hardware. If the old records are incompatible with the new equipment or software, they must be converted to a format that is compatible with the new hardware or software. Electronic records such as databases must ultimately be stored onto portable electronic storage media for permanent preservation.

Please note that these guidelines do not address the many different types of records generated by parish schools. The Diocesan Education Department has promulgated retention policies specifically designed to deal with school records.

If specific questions arise, contact the Education Department at 920-272-8303 for further information or 1-877-500-3580 for area codes 920 and 715 only.

III. RECORD RETENTION SCHEDULE

Record retention schedules represent the period of time that records must be kept according to legal and/or organizational requirements.

This document covers retention schedules for seven different groups of parish records:

- A. Sacramental
- B. Administrative
- C. Cemetery
- D. Finance & Accounting
- E. Personnel
- F. Property
- G. Religious Education

Within each group different series are listed followed by a retention period. Records older than the retention period should be destroyed. Those of permanent value should be stored appropriately in a secure location.

A. SACRAMENTAL RECORDS

<u>Record type</u>	<u>Retention period</u>
Baptism register	Permanent
Confirmation register	Permanent
First Communion register	Permanent
Death register	Permanent
Marriage register	Permanent
Marriage case files	Destroy after 75 years.

All sacramental registers must be retained permanently in a safe, vault, or other fireproof secured cabinet. Sacramental registers older than 1920 may be transferred to the Diocesan Archives for preservation in their vault. The Diocesan Archives microfilms every parish's sacramental registers and stores the master and duplicate copies in two separate vaults.

B. ADMINISTRATIVE RECORDS

Record Series Number	Description	Disposition Instructions
1	<p><u>ADMINISTRATIVE SUBJECT FILE:</u> Records concerning the administration of the parish and topics of interest to the parish. File may include reports, memos, correspondence, directives, and other records.</p>	<p>a. Records documenting or concerning parish/diocesan policies, procedures, regulations programs, etc. should be retained permanently.</p> <p>b. Records concerning routine parish activities should be retained for 5 years and then destroyed in office.</p>
2	<p><u>ANNUAL REPORTS TO THE PARISH:</u> Any yearly reports released to parishioners.</p>	Retain permanently in parish office.
3	<p><u>ANNUAL PARISH REPORTS TO THE DIOCESE:</u> Yearly statistical reports to the Chancery.</p>	
4	<p><u>BEQUESTS FILE:</u> Bequests made to the parish, including trust funds, estate giving, will and codicils, endowments. File may include wills, codicils, estate/probate records, contracts and agreements, correspondence, reports, and various financial records.</p>	
5	<p><u>FINANCE COUNCIL MINUTES FILE:</u> Minutes and related documentation concerning the Parish Finance Council.</p>	
6	<p><u>INSURANCE FILE:</u> Active or inactive insurance policies concerning the parish or its properties</p>	
7	<p><u>PARISH COUNCIL FILE:</u> Minutes, constitutions, correspondence and related records concerning Parish Council.</p>	
8	<p><u>PARISH ORGANIZATION RECORDS FILE:</u> Rosters, publications, minutes, correspondence, reports, and related documents concerning parish organizations.</p>	

(Chart continued on next page)

B. ADMINISTRATIVE RECORDS, continued

Record Series Number	Description	Disposition Instructions
9	<u>ARTICLES OF INCORPORATION AND/OR BY-LAWS:</u> Articles of incorporation, certificates of incorporation for articles filed with the state, by-laws, and any related documentation. Includes articles of incorporation for the parish as well as parish organizations.	Retain permanently in office or transfer to Diocesan Archives for permanent retention.
10	<u>PARISH PUBLICATIONS:</u> File may include anniversary booklets, histories, published annual reports of the parish, newsletters of the parish or parish organizations, parish bulletins, or other parish-related publications. Also may include photographs, scrapbooks, etc.	
11	<u>CENSUS RECORDS FILE:</u> Census record cards for parishioners	Cards may be destroyed if and when census records are recorded in another format, such as in a computer database. Retention is permanent. If information is kept in a computer database, the database must be maintained and periodically printed out or downloaded to a computer readable disk.
12	<u>CONTRACTS FILE:</u> Contracts and agreements between the parish and outside parties.	Destroy contracts in office 10 years after termination or expiration of agreement/contract if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy contracts in office 1 year after completion of such official action and final legal resolution of all issues involved (including all appeals), or 10 years after termination or expiration of agreement/contract, whichever period is greater.

(Chart continued on next page)

B. ADMINISTRATIVE RECORDS, continued

Record Series Number	Description	Disposition Instructions
13	<u>CORRESPONDENCE FILE:</u> Correspondence concerning parish policies and procedures, administration, legal matters, programs, activities, accomplishments, and diocesan business and directives.	Retain correspondence described above permanently. Routine correspondence may be destroyed in office after two years.
14	<u>DONOR LISTS FILE:</u> Master lists of special donations made to the parish.	Retention is permanent. If information is kept in a computer database, the database must be maintained and periodically printed out or downloaded to a computer readable disk.
15	<u>INVENTORIES FILE:</u> Inventories of parish property and equipment.	Destroy in office when superseded or obsolete.
16	<u>LITURGICAL MINISTERS SCHEDULES FILE:</u> Schedules for ushers, altar servers, lectors, Eucharistic ministers, musicians, etc.	Destroy in office when administrative value ends.
17	<u>MASS RECORD FILE:</u> Records of daily mass requests and intentions, offerings, etc.	Retain for two years, then destroy in office when administrative value ends.
18	<u>CHILD PROTECTION FILE:</u> Records concerning parish employees or volunteers and the protection of children and individuals at risk. Background checks and VIRTUS training program documentation must be maintained online. Parishes should maintain agreement form for acceptance of policies. VIRTUS sign-in sheet originals should be sent to the Diocesan Safe Environment Office immediately after VIRTUS session (parishes should retain a copy).	Destroy above mentioned <i>text</i> documents in office after 7 years.

C. CEMETERY RECORDS

Record Series Number	Description	Disposition Instructions
19	<u>ACCOUNT CARDS FILE:</u> Records concerning records of lot ownership and payments made.	Retain permanently in parish office.
20	<u>ANNUAL REPORTS FILE:</u> Annual reports of the parish cemetery.	
21	<u>BOARD MINUTES:</u> Minutes and related documentation from the parish cemetery board.	
22	<u>BURIAL CARDS FILE:</u> Card file maintained of internments including name, date of burial, lot number and place of death.	
23	<u>CONTRACTS FILE:</u> Contracts and agreements documenting lot ownership, transfer of ownership of lots.	
24	<u>LOT MAPS FILE:</u> Detailed cemetery lot maps.	
25	<u>CORRESPONDENCE FILE:</u> Correspondence concerning parish cemetery policies and procedures, administration, legal matters, programs, activities, accomplishments, and diocesan business and directives.	Correspondence described in the adjacent column to be retained permanently.
		<i>Routine</i> correspondence may be destroyed in office after two years.
<u>FINANCIAL RECORDS FILE:</u> See instructions for Parish FINANCE & ACCOUNTING RECORDS.		

D. FINANCE AND ACCOUNTING RECORDS

Record Series Number	Description	Disposition Instructions
26	<u>ANNUAL FINANCIAL REPORTS FILE:</u> Annual financial reports or financial statements from the parish, and approved budget document.	Retain permanently in office
27	<u>AUDIT REPORTS FILE:</u> Audit reports and/or recommendations for parish.	
28	<u>DETAILED FINANCIAL LEDGERS :</u> Detailed financial transactions concerning amounts paid and received. May exist as text or retrievable computer storage device.	
29	<u>FEDERAL TAX ID FILE:</u> Federal Employer Tax Identification Number.	
30	<u>BANKING FILE:</u> Bank deposits, bank statements and reconciliations, cancelled checks, and check registers/check stubs	Destroy in office after 7 years.
31	<u>BUDGET WORKING PAPERS FILE.</u> Records concerning materials used to prepare budgets for the parish. File may include budgets, reports, worksheets, proposals for programs, notes, research materials, correspondence, and memos.	Destroy in office following release of financial annual report.
32	<u>MONTHLY FINANCIAL REPORTS FILE.</u> Monthly financial reports compiled by the parish.	Destroy in office 1 year after release of financial annual report.
33	<u>INVESTMENT FILE:</u> Annual report on investment plans for the parish; records concerning investment sales.	a. Retain annual report permanently in office.
		b. Destroy records concerning investment sales in office after 7 years.

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D. FINANCE AND ACCOUNTING RECORDS, continued

Record Series Number	Description	Disposition Instructions
34	<u>CANCELLED BONDS & CERTIFICATES OF DEPOSITS FILE:</u> Cancelled bonds and CDs.	a. Destroy cancelled bonds in office 7 years from the date of cancellation. b. Destroy cancelled CDs in office 3 years after redemption.
35	<u>CONTRIBUTION RECORDS FILE:</u> Records concerning collections, special collections, and donations to the parish. Records may be entered in computer database.	a. Maintain and update contribution records in computer database. b. Destroy remainder of file in office after 7 years. c. Destroy envelopes in office 2 years after entries made in contribution record.
36	<u>INVOICES FILE:</u> Invoices and paid bills.	Destroy in office after 4 years. See also #53 PARISH CONSTRUCTION INVOICES
37	<u>PAYROLL FILE:</u> Payroll journals, summary schedule of earnings, deductions and accrued leave for parish employees.	Destroy in office after 7 years. [For tax forms see #40 TAX FORMS FILE and see also #48 TIME CARD FILES]
38	<u>CHARITABLE GAMING RECORDS:</u> Records concerning tickets sold, attendance, details of prizes, financial records, and permits.	Retain gaming permits until superseded or obsolete. Destroy remainder of file in office after three years.
39	<u>SCRIP RECORDS FILE:</u> File may include customer order forms, envelopes, inventory forms, sales tracking forms, scrip provider order forms, and vendor lists.	Destroy in office after 4 years.

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D. FINANCE AND ACCOUNTING RECORDS, continued

Record Series Number	Description	Disposition Instructions	
40	<u>TAX FORMS (AND RELATED DOCUMENTATION) FILE:</u> Various tax forms parishes are required to maintain.	See specific directions below:	
	a	Form 8300 (Report of Cash Payments over \$10,000 received in trade of business)	Destroy in office after 5 years.
	b	W-2 Forms (Wage & Tax Statements)	Destroy in office 7 years from date of filing.
	c	W-2G Forms (Statement of Recipients of Certain Gambling Winnings)	
	d	W-3 Form (Summary form for transmitting W-2 Forms)	
	e	Form W-9 (Request for Taxpayer Identification Number and Certification)	Retain as long as vendor is utilized, then destroy in office.
	f	Form 1099-MISC (Miscellaneous Income)	Destroy in office after 7 years.
	g	Form 941 (Employer's Quarterly Federal Tax Return)	Destroy in office after 4 years.
	h	Form 990 (Return of Organizational Exempt from Income Tax. Parishes generally do not have to file this form.)	Retain in office permanently.
	i	Form 990T (Exempt Organization Business Income Tax Return)	

E. PERSONNEL RECORDS

Record Series Number	Description	Disposition Instructions
41	<u>CURRENT PERSONNEL FILE:</u> Records concerning current parish employees on payroll. File may include correspondence, resumes, evaluations, employee data sheets, job descriptions, job applications, checklists, agreements with parish (handbook acknowledgement, phone/computer policy, vehicles & insurance, code of conduct, and HIPPA policy); salary summary and approval forms, payroll deductions (for example W-4 forms and 403b forms), work permits, annual time reports, written warnings, development plans, documentation of training, and personnel action forms. [File should be considered confidential].	Transfer to #43 PERSONNEL – FORMER EMPLOYEES FILE upon termination of employment.
42	<u>CURRENT PERSONNEL SHADOW/SUPERVISOR FILE:</u> Records concerning supervision of current parish employees. File may include interview notes, reference checks, background checks, garnishments, and supervisor notes. [File should be considered confidential].	
43	<u>PERSONNEL – FORMER EMPLOYEES FILE:</u> Records concerning personnel files of former parish employees. File may include all records as listed in #41 CURRENT PERSONNEL FILE, plus employee’s letter of resignation and any exit interview. [File should be considered confidential].	Destroy former employee file 7 years after employment ends.
44	<u>JOB APPLICANTS FILE:</u> Records concerning applications from people seeking positions with the parish. File may include applications, resumes, memos, and correspondence. [File should be considered confidential]	Destroy in office 1 year after position is filled.
45	<u>APPLICATIONS NOT HIRED FILE:</u> Employment applications for individuals not hired for parish positions.	

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E. PERSONNEL RECORDS, continued

Record Series Number	Description	Disposition Instructions
46	<u>JOB DESCRIPTIONS FILE:</u> Descriptions of duties of current parish staff positions.	Destroy in office when superseded or obsolete.
47	<u>VACATION AND SICK LEAVE RECORDS FILE:</u> Records concerning vacation and sick leave time accrued by parish employees	Destroy in office after 7 years.
48	<u>TIME CARDS FILE:</u> Time cards or time sheets for parish staff.	
49	<u>I-9 WITHOLDING FILE:</u> Federal forms which confirm an individual's identity and employment eligibility	Retain completed I-9 for three (3) years after the date of hire or one (1) year after the date of employment ends, whichever is later.
50	<u>TAX DOCUMENTS:</u>	See section D, FINANCE & ACCOUNTING RECORDS
51	<u>MEDICAL FILE:</u>	NOTE: Where charge or lawsuit is filed, all relevant records must be kept permanently.
	a Medical information concerning parish employees. Medical exams, records concerning exposure to toxic substances for each employee, and blood-borne pathogen exposure records. [File should be considered confidential].	Retain permanently in office.
	b Medical information concerning parish employees, i.e. doctor's reports, doctor's excuses, FMLA paperwork, medical incident reports.	
c Worker's Compensation Claims. Electronic and paper records of general liability and on-the-job accidents used for compensation claims (also noted in # 52 BENEFITS FILE).		

(Chart continued on next page)

E. PERSONNEL RECORDS, continued

Record Series Number	Description	Disposition Instructions	
52	<u>BENEFITS FILE:</u> Overall this means electronic and paper records concerning all benefits for eligible employees, i.e. health and dental care, retirement, long term disability, unemployment, and worker's compensation, etc.	See specific instructions below:	
	a	<u>Benefit Enrollment and Changes:</u> Electronic and paper records of elections, changes, and cancellations by employees for type and amount of participation in all benefit plans (COBRA, Flexible Spending Accounts, health, dental, retirement, LTD, unemployment worker's compensation, etc.) Also included in this area: Other short-term records such as change of address forms.	Destroy in office 7 years after employment ends.
	b	<u>Employee Beneficiary Designations for Retirement.</u>	Destroy in office 7 years after disbursement of funds.
	c	<u>Benefit Plan Administration:</u> Electronic and paper records related to the general management and administration of benefit plans. Includes plan-related correspondence, employee communication and studies, resolution of disputes with vendors, parish W-2's & W-3's.	Destroy in office after 7 years.
	d	<u>Worker's Compensation Claims:</u> Electronic and paper records of general liability and on-the-job accidents used for compensation claims.	Retain permanently in office.
	e	<u>Benefit Insurance Policies.</u>	
	f	<u>Disability Record.</u>	
	g	<u>Unemployment Claims.</u>	Destroy in office 7 years after date of claim.
h	<u>Government Filings and Audits.</u>	Destroy in office 7 years after filing.	

F. PROPERTY RECORDS

Record Series Number	Description	Disposition Instructions
53	<u>CONSTRUCTION INVOICES FILE:</u> Any invoices or paid bills for major parish building construction.	Retain permanently in office.
54	<u>ARCHITECTURAL FILE:</u> File may include architectural records and drawings, blueprints, building designs and specifications.	
55	<u>ENVIRONMENT FILE:</u> Records concerning environmental tests and reports.	
56	<u>MORTGAGE FILE:</u> Records and documents concerning parish mortgages.	
57	<u>PARISH PROPERTY – VARIOUS FILE:</u> Records may include property appraisals, real estate surveys, plots, plans, title search papers and certificates.	
58	<u>ABSTRACTS AND DEEDS FILE:</u> Abstracts and deeds for any parish properties, plus any accompanying correspondence or other documentation.	Retain permanently in office or transfer to the custody of the Diocesan Archives for appraisal and final disposition.
59	<u>LEASES FILE:</u> Leases concerning property or vehicles owned by parish.	Destroy leases in office 10 years after termination or expiration of lease if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy leases in office 1 year after completion of such official action and final legal resolution of all issues involved (including all appeals), or 10 years after termination or expiration of lease, whichever period is greater.
<u>INSURANCE POLICIES FILE:</u> [See #6 INSURANCE FILE]		

G. RELIGIOUS EDUCATION RECORDS

Record Series Number	Description	Disposition Instructions
60	<u>ANNUAL REPORTS FILE:</u> Yearly reports generated for the religious education program to the Diocese.	Retain permanently in office.
61	<u>CLASS FILE:</u> Class lists for Religious Education Program.	Destroy in office after 7 years.
62	<u>FAMILY RECORDS FILE:</u> Records includes names of parents, names and number of children, parish, sacramental history, etc.	Destroy in office when superseded or obsolete.
63	<u>RELIGIOUS EDUCATION - VARIOUS FILE:</u> File may include lesson plans, catalogs, instructional materials, records of equipment, schedules – classes, teachers.	
64	<u>REGISTRATION FILE:</u> Registration forms for program.	Destroy in office after 1 year.