

Document Retention Schedule

Knowing what documents to keep, and for how long, prepares your ministry in the event of a liability issue or audit. Use this list as a guide—some records may not apply, and others specific to your ministry may not be included. Consult with a local attorney when creating your document retention schedule.

Personnel Records	Paper	Electronic	Location	Term (years)
Accommodation requests (Americans with Disabilities Act)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Ads and notices: overtime, promotion, and training opportunities	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Age certificates (minors only)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Aptitude and personality tests (including pre-employment, skills, and training)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Demotion records (including warnings, counseling records, and disciplinary notices)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
EEO-1 report and form	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employee applications and resumes	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employee benefit descriptions	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employee benefit plans	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employee compensation records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employee education records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employee offer letters	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employee tax records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employment contracts	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
I-9 forms	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Job advertisements	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Job descriptions	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Job requests given to employment agencies	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Layoff, reduction in force, and recall records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

Personnel Records *(cont'd)*

	Paper	Electronic	Location	Term (years)
Medical certifications	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Medical records and physical exams	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
OSHA-related forms	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Performance goals and reviews	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Polygraph tests	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Premium payments of employee benefits	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Promotion records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Records and reports on employee drug investigations	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Records relating to background checks on employees	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Termination records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Training agreements	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Training selection records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Transfer records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Welfare and pension reports	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Workers' compensation records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

Payroll Records

	Paper	Electronic	Location	Term (years)
Basic payroll information	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Certificates and notices of the Wage and Hour Division	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Compensation records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Federal procurement contract and related weekly payroll documents	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
FMLA leave records and payroll registers	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Garnishments/court documents	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
State unemployment fund payments	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Time cards/sheets	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
W-2 and W-4 forms and statements	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

Corporate Records

	Paper	Electronic	Location	Term (years)
Annual corporate filings	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Articles of incorporation, bylaws, and constitution	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Board policies and meeting minutes	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Construction documents	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Contracts	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Correspondence—general and specific (may include internal communications, newsletters, employee email, training notifications, board meeting minutes, specific correspondence to an individual employee)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Fixed asset records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
IRS 501(c)(3) determination letter	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
IRS 1023 form (application to file for charitable and/or tax-exempt status)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Resolutions	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Sales and purchase records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Sales tax exemption documents	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

Accounting and Finance Records

	Paper	Electronic	Location	Term (years)
Accounts payable and receivable ledgers and schedules	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Annual audit reports and financial statements	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Annual plans and budgets	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Bank statements, canceled checks, and deposit slips	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Business expense records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Cash receipts	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Check registers	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Electronic fund transfer documents	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Employee expense reports	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

Accounting/Finance Records <i>(cont'd)</i>	Paper	Electronic	Location	Term (years)
General ledgers	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Invoices	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Journal entries	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Petty cash vouchers	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

Tax Records	Paper	Electronic	Location	Term (years)
Annual tax filing for the organization	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Earnings records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Filings of fees paid to professionals	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Payroll tax returns	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Payroll tax withholdings	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
State unemployment tax records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

Legal and Insurance Records	Paper	Electronic	Location	Term (years)
Appraisals	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Copyright restrictions	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Insurance claims/applications	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Insurance disbursements and denials	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Insurance policies	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Leases	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Real estate documents	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Records relating to discrimination charges	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Stock and bond records	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Trademark registrations	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Warranties	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

Completed by: _____

Date: _____