RECORDS MANAGEMENT FOR CONGREGATIONS:
AN ARCHIVES MANUAL FOR EPISCOPAL PARISHES AND MISSIONS

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Table of Contents

Introduction 1

Custodial Responsibility and Ownership of Records 1

Accessibility, Authenticity, Trustworthy Records, Format Durability, and Records and Litigation

Records of Financial Accountability and Audit 3

Employment and Personnel Records 3

Volunteers and Retention of Employment Records

Operational and Administrative Records 5

Parish Registers, Corporate Administration, Property and Building Management, Legal and Historical Records

Electronic Records Management 9

Archiving E-Records, Organizing E-Files, File Naming Conventions, Websites, Email, and Social Media

Records Retention and Disposition 10

Retention Policy, Retiring and Disposing of Inactive Records, and Records Center/Parish Archives Storage

General Records Retention Schedule for Congregations 13

Appendix-1: Sample Records Destruction Register

Introduction

This manual of records management guidelines is designed for parish officers and administrators, including the custodian of records and archives or the parish archivist. It includes a general records retention schedule that may be modified and adopted by congregations for their particular situations. In all cases, the vestry or equivalent body of the parish should approve policy guidelines on records management, including schedules for retention and destruction. Legal counsel should also be consulted, especially in the context of potential or ongoing litigation.

This manual is created by The Archives of the Episcopal Church and approved for distribution by the Board of Archives of the General Convention. An abridged version of this manual is contained as Chapter IX of The Episcopal Church's "Manual of Business Methods in Church Affairs," which can be found at http://www.episcopalchurch.org/sites/default/files/downloads/full_manual_updated_09-30-2013.pdf.

For advice on archives or records, contact The Archives of the Episcopal Church, PO Box 2247, Austin, TX 76768, 800-525-9329, or email the Archives at research@episcopalarchives.org. Other resources are available on the Archives website at: https://www.episcopalarchives.org.

Custodial Responsibility and Ownership of Records

The vestry, officers, and employees of a congregation have a fiduciary and custodial responsibility to create and maintain an adequate record of the parish or mission's activities. Some basic competencies in managing recorded information include:

- Being aware of what constitutes a record in the context of the parish;
- Familiarity with practices that ensure information is recorded accurately, using a standard file format, intuitive naming conventions, and reliable storage media;
- Identifying and supporting key person(s) who are responsible for managing the inactive records (e.g., parish administrator, parish archivist);
- Securely retaining and safely storing records and archives under the parish's custody.

Records are defined as documents, papers, and data created in the normal course of parish business concerning events, projects, personnel, physical plant, and routine transactions that may have ongoing importance to the legal and financial activities of the parish. They are the property of the parish and should not be considered or treated as an individual's "personal files." Records created by all employees, officers, agents, and volunteers fall within the scope of their fiduciary responsibility. Records should be prepared and kept at the principal place of business. Normally, they should be kept in a secure area within the confines of the parish property.

Accessibility. Records should always be labeled and secured. Confidentiality should be respected, while making sure that key financial and administrative data are retrievable for operational purposes. Appropriate members of the vestry, finance committee, and the rector should be apprised of the location of financial and business records, as well as the written procedures for accessing computer files, safety deposit boxes, and records kept off site as data back-up. While access to current parish records and archives should be controlled on a need to know basis, an ethic of openness and accessibility should prevail for reasons of administrative accountability, internal audit, and historical inquiry.

Authenticity. Records should be recorded on fixed and durable media and internally documented (with dates, versions and authorship). Properly created and maintained, records are reliable evidence of the activities and transactions of an organization and the work of its paid and volunteer agents. The most important characteristics of original records are physical integrity, completeness, and accuracy. They are true representations of the information they claim to document.

Choose quality recording materials to save important corporate records. Be careful not to alter, or create at a later time, information that is not part of the original record. Be alert to the fact that some records (e.g., a copy of a vote, or a monthly financial statement) are extracts of more complete records (minutes, general ledger) and should be treated as separate documents for retention purposes. Version control (using the file name) is a high priority in managing electronic records. Be sure to clearly identify the final copy of a record and delete or remove earlier versions to a separate "temporary" directory if they are being kept for short term reference purposes.

Custody and title to parish records should never be alienated from The Episcopal Church. Off-site deposit of records in a warehouse or the cloud, if deemed necessary for their protection, should be arranged so that the parish retains title, ownership and exclusive or priority access. Closed church records should be transferred to the succeeding congregation or, as is required by many diocesan canons, relinquished to the diocese.

Trustworthy Records. Authenticated records that have been set apart and can stand up to scrutiny over time and in court for being a true and complete account of the information which they claim to convey. Paper-based records are fairly easy to identify; keeping them in good order over time is well with reach of most parishes. Electronic records in computer systems such as databases, email, and word processing documents require more attention. Metadata descriptions should be kept that will attest to the creator office, the date of archiving, the source files, their format and/or encoded, the internal organization, a general content note or title, a note on privacy of data, the data size, and a statement on completeness or extent (dates) of the data capture. (See also the section below on "Electronic Records Management" for more discussion of e-records.)

Format Durability. Records should be recorded on materials that will hold up over time. Paper copies of vital documents such as vestry minutes and proceedings should be printed on acid free bond. Electronic records should be stored on RAID server that is backed up periodically in the Cloud, with Blu-Ray disk system, gold layered compact discs, solid state external drives or similar reliable formats for data redundancy. Software applications should be commonly used (or open source) and current.

Records and Litigation. Parish records and archives may be relevant to future litigation, as its documents could be requested in legal discovery proceedings. Should litigation or an investigation appear to be approaching, all relevant records should be carefully preserved and must not be destroyed or altered in any way. Electronic records and email are subject to discovery in a legal action, and the validity of the church's documents and records will be evaluated by their authenticity (i.e., how original, complete, and reliable they are in accurately reflecting the processes and events that they claim to document). Poorly kept or altered records can harm the parish in the event that they are called into evidence or relied upon to reconstruct some past event. Records that cannot be found or easily retrieved can expose the parish to liability, unnecessary expenses for data recovery, and public embarrassment. Irregular retention and destruction practices that do not follow a standard policy may be perceived as an obstruction to justice.

Records of Financial Accountability and Audit

As tax exempt organizations, religious bodies are obligated to maintain records that demonstrate compliance with their tax status and acceptable business practices and standards. Most congregations engage in activities that generate questions regarding tax reporting or liability. These include:

- Employee and consultant payroll, withholding, and related compensation records;
- Income on rent, purchase and sale of real estate;
- Income from operation of gift and bookstores, thrift shops, and other concessions;
- Fund raising and solicitation of charitable gifts;
- Unrelated business income from rents, retail sales, parking, and use fees.

Financial records and supporting administrative documentation should be kept in detail to demonstrate the critical accounting distinction between income that is related to Church activities and income generated from activities that are unrelated to church business. These activities should be flagged and documented such that one could easily re-create historical data during a tax inquiry or audit.

The Internal Revenue Service (IRS) requires taxpayers to retain, "permanent books of account or records, including inventories as are sufficient to establish...any return of such tax or information" (26 CFR 1.6001-10). By "permanent," the IRS refers to the treatment and format of the record for its period of legal usefulness. Minimum retention of financial transaction and reporting documents is strongly implied by IRS tax regulations.

Employment and Personnel Records

Administrators should give special attention to personnel and employment-related records, including records outsourced to a vendor or specialist. Several legislative acts and statutes apply in this area, including the Civil Rights Act, Equal Pay Act, Family Medical Leave Act, Fair Credit Reporting Act, Fair Labor Standards Act, the Immigration Reform and Control Act, Federal Unemployment Tax Act, Privacy Act, Americans with Disabilities Act, Occupational Safety and Health Act, and, for some parishes, the Health Insurance Portability and Accountability Act (HIPAA) may apply. New laws, such as the Lily Ledbetter Fair Pay Act, should be monitored for record keeping impact. State laws often place further regulatory controls in these areas.

Personnel files should be kept on all individuals, including paid (full and part-time) staff members, and unpaid volunteers who have official duties and responsibilities. The files for each of these groups may look different as volunteers generally do not generate earnings, benefits, or medical information. All personnel files should be kept together. Separating employee folders from volunteer folders within the personnel files or using color coding techniques is recommended.

Personnel documents and data should be organized into folders or file directories that verify:

(1) Employment history (hiring information, job description, earnings history, promotions, required training, etc.);

(2) Benefits enrollment information (pension, health and life insurance, disability and worker's compensation, medical leave, etc.); and

(3) Performance evaluation (annual reviews, employee replies, and disciplinary inquiries).

Be aware that employees have rights to access and review their personnel files. Supervisors should be extremely careful not to introduce irrelevant or unsubstantiated material to the personnel file. Personnel files should be kept locked and secure at all times, even after the file is retired from the office to either a Records Center for storing temporary records or to a Parish Archives vault (see section below: "Secure Storage in a Parish Archives and Records Center"). Confidentiality should be observed, especially in using computer files to track employee activity.

Should a question or complaint arise about an individual's performance, the memoranda and records surrounding the inquiry should be secured and maintained as a separate, personnel-like file. This measure will help to prevent unauthorized access while confirmation or investigation takes place. Once an inquiry reaches the level of a performance action, however, separate files should not be kept or hidden. All extraneous records not related to the inquiry or action taken as a result of an inquiry should be destroyed before the action file is made part of the individual's personnel file. Such records should also be sealed within the personnel file from browsing eyes and inadvertent disclosure.

Personnel Records: What is a Prudent and Enforceable Retention Practice?

Keeping every personnel or payroll record permanently is a storage and security challenge. Personnel files should ordinarily be retained for a minimum of 6 full years after termination of employment, *provided* that two other permanent records are kept: the **Employee History and Earnings Record Summary**—typically a comprehensive summary kept on each employee, and the year-end **Payroll Registers**, which document hours, duration of service, and key identifying data (SSN, DOB, bank deposit numbers, etc.). Saving summary records and registers allows one to schedule the destruction of source records such as notifications, change forms, and time sheets.

How can one be sure that good management controls will prevail in the future? Saving summary history sheets, computerized payroll registers, or third party vendor reports, is fraught with uncertainty. Building in some redundancy is surely reasonable. Individual **Personnel Files** are the fallback permanent documents. Maintaining a lean but complete personnel file is advisable. Parishes that have secured their Personnel Files in a Records Center or Parish Archives should consider retaining basic employment history and service records for a minimum of 30 years after termination of employment, or for the life of the employee if that can be determined.

Administrators should be alert to keeping records that demonstrate due diligence in verifying past employment of hired staff, and ongoing training of employees and volunteers. A permanent file should be kept that can demonstrate a consistent history of required training of individuals who are in contact with minors. A separate personnel file or cumulative **Service Files** on volunteers should be retained for a minimum of 30 years. (See also the recommendations of the Church Pension Fund in *Human Resources Practices for Lay Employees, 2005.)*

Volunteers. Personnel records should be kept on all volunteers serving in key ministry areas such as governance, property oversight, education and youth work, outreach social ministry, stewardship, and financial management. These records can be less elaborate than employee personnel files. In lieu of individual folders, an annual, up-to-date "leadership file" could be created to include volunteers' biographical and contact information, history of service with job descriptions, and signed acknowledgment of policy statements and special training required by the diocese or parish to ensure safe work and community space. Records on volunteers should be designated for long-term retention in the Records Center or Parish Archives.

Retention of Employment Records. Retention of employment records should be systematic to avoid legal exposure. Recent legislation and case law in such areas as child abuse and sexual misconduct have greatly extended the time periods by which individuals may seek recourse for past harms. Personnel and payroll records should be retained long enough for reasonable future retrieval or discovery of vital employment data. Following standard retention policy and practices are the best tools to achieve both due diligence and good data management.

The IRS, the Department of Labor, and the Equal Employment Opportunity Commission require that employers keep certain payroll and benefits records. In order to maintain a complete employment record, parishes should keep and retain temporarily records that:

- Verify employment, (I-9 and W-4 forms; position descriptions, salary schedules);
- Enumerate hours (time sheets, payroll journals);
- Document recruitment and hiring, (applications/resumes, search records);
- Substantiate retirement plans, (pension plan documents, enrollments, payments);
- Detail injury and illness (worker's compensation claims, disability leave).

Operational and Administrative Records

Several other categories of canonical and operational records are vital and contain information on the Church in its capacity as a membership body, a corporation, a physical plant, and participant in the wider community. Parish administrators and other officers should exercise a big picture view of their responsibility for the ongoing life and story of the congregation. The following groups of records should be retained and stored carefully.

- **Sacramental Records/Parish Registers.** The Parish Registers are the vital record of membership in The Episcopal Church. They should be kept in canonical form (see Canons I.6.1(1) and III.9.5(c)), signed, and properly witnessed. The registers should be held in custody by the parish and not placed in the public domain for at least the period of the US census (80 years). *These records should never be sold or given to a third party or distributed to others for private research or commercial publications and use.* Access to the registers should be carefully controlled for reasons of privacy and identity protection. Information less than 80 years old should be given only to those persons with a direct relationship and a legitimate need to know. While searching and reporting on membership is an excellent use of computerized membership databases, computerized versions should not replace the permanent registers or communicant list.
- **Corporate Administration Records.** Key governance documents—minutes, insurance inventories, incorporation papers, charters, bylaws, deeds, trust fund registers, and similar corporate documents should be carefully recorded and preserved in the Parish Archives and not left in unsupervised areas or unprotected data files. Scanned reference copies (e.g., PDFs) can be made and kept on hand for easy access.
- **Property and Building Management Records.** Plans, specifications, contracts, and paid bills on major construction should be retained indefinitely and in some cases permanently in the Parish Archives. Not only do major construction records have historical value, they may also save the parish money in future renovation projects or insurance claims. Building records are used to support product liability and toxic substance exposure cases (e.g., asbestos), where the statute of limitations may not start until the harm has been discovered. All building plans should be carefully protected to eliminate costly re-creation of drawings for renovations.

- **Contracts and Legal Records.** Contracts, legal instruments, and supporting correspondence should be retained for an appropriate length of time. Obviously, the retention period will depend on the length of the contract's applicability, the warranty, or the possibility of future legal action. Always make provision for the export migration of electronic records at the dissolution of a vendor relationship. This understanding should be included in the contract with data storage vendors and applications consultants.
- **Historical Records.** Vital corporate records may be secured in the Parish Archives alongside related and supporting records of historical value. Among the supporting records that should be protected are records of parish committees and organizations, photo images, newsletters and parish publications, the older parish registers, cemetery records, master calendars, parochial reports, and special events and project files on mission activities. For advice on the preservation of these records, consult the Diocesan Archivist or The Archives of the Episcopal Church.

Electronic Records Management

Computer data – or electronic record keeping systems – present special concerns for long-term storage and access to records. Governmental legislation such as the Electronic Signature (E-Sign) Act, the Uniform Electronic Transactions Act, IRS Revenue Procedure 98-25, and the Sarbanes-Oxley Act offer industry standards and guidelines, which, if not directly applicable, are pertinent models for best practices. The management of computer records should be directed by administrative policy and practice, not by the technical skill of the computer user or outside technical consultant.

The "record copy" of operational data in electronic form should be periodically "fixed" as a snapshot of the data and stored on a read-only medium to guarantee an archive file for a system that is constantly being updated and revised. An "archive copy" is different from a data or system "backup," the former involving a *selective retention of key data* and the latter being a more *routine comprehensive capture* of an information system. There are numerous ways to create an archive copy after identifying the important data to retain. The key operating principle is to secure multiple or redundant copies on different storage devices, which can be accomplished using a variety of possible solutions.

Cloud storage is certainly one way to either back up or "archive" data (see below for caveats). However, retaining data locally on physically identifiable storage media is a risk-preventative approach that is highly recommended at this time. High quality media (e.g., gold archival DVDs or BluRay discs), solid state external drives, and RAID server storage supplement any remote cloud storage service in use. Regular periodic (monthly or quarterly) snapshots of electronic content should be stored on a device other than the user's hard drive or the file server. The fixed, archived copy should be kept in a separate, secure physical location. Descriptive background information ("metadata") on legacy and snapshot files should be created in an "About" or "Read me" file and kept with the data store. Ideally, this descriptive file will also be kept in an operations manual that identifies the named files, and briefly describes the content and management of computer databases and other records.

Parish data may be created and stored in the Cloud with the help of third-party vendors who supply software for vital operations such as payroll or accounts payable. The trade off in using hosted Cloud applications is that in-house computer expenses are reduced, but responsibility for data protection is transferred to an outside vendor. One will want to take precautions not to relinquish too much responsibility. Common concerns include:

- Security of data in a shared environment outside of firewalls
- Ownership and control of the data

- Difficulty moving data in and out of cloud environments into other systems
- Guarantee of availability and service performance when 24/7 access is required
- Data privacy and protection especially for sensitive information
- Compliance with canonical and governmental regulations for data retention

If employees access records through an Internet-based service company (e.g., bank data, payroll services), they will typically expect that the vendor will always keep the records in an electronic archive. There is risk in the proposition that a vendor will always be in business and have the parish's data in a ready format when it is needed. Administrators should be diligent to create a periodic archive copy of vital business data and store that copy in a physically accessible disc or external hard drive close at hand. The vendor should be asked to provide an assurance of data migration, and the parish should test their ability to transfer usable data to their local network to ensure business continuity. For further guidance on selecting software, see "Selection of Software for The Episcopal Church" on the Archives website.

"Archiving" Electronic Records. Redundancy, durable storage media, and documentation are core ingredients to archiving local electronic data. In lieu of a strong technology infrastructure and dedicated IT staff, using physical paper records to back up or supplement *vital* electronic records remains a prudent management approach. This is especially true for minutes, the trust fund register, contracts, annual reports, building plans, and similar key operational documents. The viability of computerized media is one concern, but more practically, managing data over time is difficult with staff and technology changes. Parishes generally do not have this layer of management and for that reason a dual paper and digital strategy is advisable. Some bootstrap approaches for keeping an archive of electronic data include the following backup protocols:

- Consider partitioning a section of the hard drive, or setting up a write-protected directory on the network server called "Archives." Establish permissions for access and create a structure that reflects the essential record-creating units and functions of the parish or diocese offices. Use only RAID array systems for data server storage.
- Do not rely on network drives only for archiving as they are prone to failure. Regularly save a snapshot copy of folders/directories that contain permanent electronic records to external solid state drives, CD-R/DVD, Blu-Ray discs, and/or Cloud storage.
- Do not rely on re-writable discs to save money; for longevity use true gold-layered discs.
- On the backup media, list the disk contents by title, dates covered, and creating office/staff person. Record the date of backup on the disc with a unique ID number (i.e. CD2012-01).
- Label the non-reflective surface of the CD/DVD itself with the ID number using a permanent ink felt-tip pen. Do not use sticky labels.
- Store backup discs in protective cases in a moderate (< 76° F) environment.
- Conduct a "checksum" analysis of the backup data at least annually to check for data loss. Search Wikipedia to for checksum to find a tool that will work for you.
- Back-up discs should be stored in a building or site physically removed from the site of the file server in the event of a localized disaster.
- Retain system documentation such as the name of the software application, version number, file format, operating system, etc.
- Keep a table of contents or log on each backup, indicating the record title (e.g., Ledger, Journal Entries, etc.), the date span of the records, the burn date, the electronic file name (e.g., "GenLdg_12312012.xls"), and the file format (see IRS Bulletin 1997-13 Sec. 4 on Electronic Storage System Requirements).

Organizing Electronic Files. Electronic records can be organized in simple filing schemes, much the same way that one would arrange paper records. The first place to start is to think about the tasks and functions that the record creator is engaged in and proceed to create directories or folders that reflect those record keeping activities (e.g.: "Annual Parish Meeting," "Vestry," "Annual Report Data," "Facilities Matters," "School Outreach Program," etc.) Within these activity-based folders, e-documents should be grouped in sub-directories when their number grows to warrant further organization. The "how" or "when" of an activity often informs the naming of sub-directories (or folders) that will support easy filing and retrieval (e.g.: "2013 reports", "2014 Reports", or "Building Repairs", "Contractor Docs and Correspondence", and "Contracts, Permits and Licenses", etc.) The search function of most programs is useful, but considerably slower than zipping along a familiar directory pathway.

Using directories also facilitates easy selection for destruction or preservation of aged data. A useful hint is to keep a "Old-Temporary" folder inside directory to segregate early drafts or other ephemeral documents that can be confidently destroyed after all activity ceases, and a "Old-Keep" folder where earlier *versions* of important documents can be set apart to move to a permanent "Archive" directory set apart on the file server as a permanent digital repository.

Conventions for Naming Directories and E-documents. Data retrieval, archiving and culling are all made easier by using standard practices for naming electronic documents and folders.

- Create simple hierarchies using directories and sub-directories rather than a long list of files inside a single directory.
- Keep file names short but self-evident. Use obvious abbreviations and avoid repeating words already in the directory name. For example: use <Annual Report-ver1>" instead of <arpt-1>.
- Draft, final and versioned documents should be given numbers and/or last revision dates <AnnualRep_11072014>; do not rely exclusively on the computer file date.
- Identify in the file name the "record copy," sometimes called the final copy or master document to distinguish it from other versions. Example: use <AnnRep-final> instead of <AnnRep-ver8>.
- Separate into annual sub-directories the previous years' documents for future reference or archiving. Previous years' reports are a good starting point or template for future reports.
- Use the "insert path and file name" feature of your software to keep track of document location. (In MS Word, this feature is located as "Autotext" under Insert in the toolbar.)
- Avoid periods in file titles–they are often blocked by spam filters.
- Initials can usually substitute for first names and follow the surname (JonesB-ltr.doc).
- Articles, conjunctions, and preposition such as: the, and, of, for are not necessary.
- Avoid spaces in file names, especially when sending the file as an email attachment.
- Instead of spaces, use hyphens or underscoring. Upper and lower case can be used effectively to eliminate spaces.
- Use numbers and first words for helpful sorting: year will sort before month/day, characters before spaces, numbers before letters, and last names before first names.

Organizing E-Records: Below is a sample filing structure for "Annual Reports." The annual reports directory is divided into sub-directories or folders.

Annual Reports		(main directory or top folder)
Finals		(sub-directory/folder)
	2010 AnnualReport.doc	(the file or document)
	2011 AnnualReport.doc	(the file or document)
	2012 AnnualReport.doc	(the file or document)
	2013 AnnualReport.doc	(the file or document)
Working Drafts		(sub-directory/folder)
2014		(sub-sub-directory/folder name)
	Draft_AnRpt_6-25-2014.doc	(the file or document)
	Draft_AnRpt_4-30-2014.doc	(the file or document)
	TreasReport_ver-1.doc	(the file or document)
	TreasReport_ver-2.doc	(the file or document)
	ParStats2013_ver-1.doc	(the file or document)
2015		(sub-sub-directory/folder name)
	[Individual documents kept here]	

The 2014 Working Drafts subfolder is expanded here to show the documents within. The computer will record the last "saved" date, but this may not be the last revision date, so using dates in the file title is a good naming technique. Keep the previous year's drafts temporarily for reference purposes or as a starting point for future reports.

Websites Are Electronic Publications. Websites are typically used to distribute information and statements to the public. As with other publications, they should follow in-house standards for appropriate content and review. Web managers and parish administrators should be alert to maintaining continuity when website content is retired or links are intentionally broken. If the webserver is the sole location of the recorded data, a retention routine will need to be worked out for holding onto inactive published documents. Identify a technically competent person to monitor website content for key content and to work with the records creators to preserve historical records. Parishes and dioceses that use their websites as a publishing medium for such permanent records as minutes and annual reports should make retention provisions for data in a durable, digitally persistent form (see, for example, see Canons I.6.4, I.6.5(a), and I.7.1(c)). Standard software should be considered whenever possible in the creation of electronic publications (see General Convention Resolution 2006-A049 on open source software).

Email Communications. Emails are records and should be included in the parish's records management plan. Email records are subject to legal discovery and must be produced at the request of a court. Because of their quantity, the frequency of trivial content, and a tendency for email to pile up in the "Inbox" and "Sent" mail box, regular housekeeping is advisable. The records creator has to take charge of saving important email. This is largely done by creating folders or directories for filing away important messages. These folders should have names that ideally reflect the active folders in terms of conveying the purpose or function of the communication. Routine, transient correspondence should not be saved or, if saved, should be scheduled for destruction. The planned and scheduled destruction of temporary email messages, carried out as part of the regular conduct of business in accordance with the records management scheme, nullifies an accusation that email has been deleted for purposes of disposing of evidence.

Retaining emails for the long-term present challenges for most organizations. There is no recognized standard methodology for preserving messages. Different email formats and services, some of them proprietary,

require different approaches. The Archives of the Episcopal Church provides guidelines and instructions for saving PST files for Microsoft Outlook 2003-2007 and 2010. Advice for archiving MacMail, Thunderbird, and Gmail client software may be obtained by contacting The Archives of the Episcopal Church. Consult the Archives' website for Outlook guidelines and periodic updates to these standards and resources.

Social Media Records. Social media present a whole range of communication opportunities by virtue of their ability to accommodate multiple voices across a range of delivery systems: blogs, wikis, Facebook, chat groups, Twitter, and a variety of image and video hosting services. There are abundant sources to consult in arriving at a community consensus on the etiquette and appropriate uses of these outlets. For this manual, it is sufficient to point out that a record of these hosted conversations and publications is maintained indefinitely by the company providing the service (e.g. Facebook) to the extent that some providers claim an ownership interest in the data. Careful monitoring of these records is advised as they constitute legally discoverable data. The privacy and reputation of both individuals and the congregation should be weighed in these social publishing environments. See social media guidelines produced by the dioceses of Connecticut and Olympia.

Records Retention and Disposition

Records Retention Policy

A records retention schedule is a policy document. It directs the length of time and final retention decisions that will meet the organization's operational, legal, and historical requirements for record keeping. A general records schedule such as the one attached to this chapter can be adopted for this purpose, but large parishes should consider adopting a customized retention schedule to satisfy their specific operations.

A records retention policy may include the guidelines recommended in this chapter. It should also include the fresh input of employees and leadership about how to make the policy practical and enforceable. The parish should adopt its own version of a standard records retention policy after consulting with counsel whenever possible. The retention policy should be accessible both in the office and in the Parish Archives. Applied consistently and regularly, it will be recognized as part of normal business practice by the courts.

Retention periods are usually measured in annual accumulations. Some records can be discarded immediately when they are superseded or when all administrative use ceases (AU). These files and others designated for "selective retention" (SR) should be destroyed after review by the administrator and/or archivist for any documents within the larger collection that may have long term administrative or historical value. Selective retention (SR) is the careful separation of permanent records from complex collections of obsolete material. It is a review step that applies particularly to filing systems (paper or electronic) where material is arranged by subject or as an undifferentiated mass. Again, the parish should have a competent person assigned to conduct this aspect of records and archives management. Retention periods for most records are usually expressed as "CY+__ ", i.e.: retain for the current year, plus a number of succeeding years. Thus, a three-year retention (CY+3) period for a record dated January 1, 2014 indicates a destruction date no earlier than January 1, 2018.

Regulatory Requirements for Records Retention

Record keeping requirements are assigned by statutory legislation, administrative law, professional standards, and best practices. Some of the more important legislative requirements are defined within the Civil Rights Act, Equal Pay Act, Fair Credit Reporting Act, Fair Labor Standards Act, Federal Unemployment Tax Act and the Uniform Rules of Evidence Act, the Immigration Reform and Control Act and the Health Insurance Portability and Accountability Act. Administrative regulations are also defined by the IRS, the Equal Employment Opportunity Commission and the Wage and the Department of Labor and published in the Code of Federal Regulations. The individual States also impose record keeping requirements in certain areas, especially labor law, privacy, worker's compensation, health, and safety. These should be researched by parish's counsel before implementing a records retention schedule.

Retiring and Disposing of Inactive Records

Active records are the documents still in use in the office, stored in either an electronic directory structure or a filing system. Records that have become inactive are often stored in a separate storage area (Records Center/Parish Archives) or moved to an "archived" section of the organization's file/data server. When physical records are moved to inactive storage, a list of the contents of every box (which can be a range of dates or alphabetical groupings) should be prepared to facilitate occasional retrieval of records. One copy of the list should be placed in a standard size box with the records. A complete set of numbered box lists should be kept in an active file in the Parish Archives and/or in the active administrative office files.

Retiring, archiving, and destroying electronic records is challenging outside of an electronic record management system. In lieu of a system, archival records may be moved to a designated "Archive" directory, drive or partition on the organization's file server. Archive directories should always be configured as "read only" to preserve the authenticity of the records. Simple "read me" text files should be created by the custodian of the record and included in each directory with brief explanation of what was moved and when. Well-ordered directories, organized by date, will facilitate data transfer routines and may help future users to locate legacy data. See also The Archives of the Episcopal Church's resource pages and FAQs for more information on archiving electronic records.

There are two basic ways to designate records when they are being retired from active use: temporary or permanent. Temporary records make up the bulk of the accumulation. After retention periods have been met, these temporary records can be properly destroyed. Mark temporary records with an end date for final review (e.g., "Review for destruction 01/2020"). This label can be used for e-records as well, or placed in a "Read Me" alongside the temporary files stored in the electronic Records Center Directory.

Permanent Records are kept indefinitely as archival records because they contain information of long-term administrative, legal, or historical value to the parish. These records should be clearly marked while held in a parish's Records Center to ensure they will be moved safely to the Parish Archives (e.g. "Permanent–Send to Archives Jan. 2020"). Once transferred to the Parish Archives, the archivist can review the material to eliminate duplicates and non-record material.

Destroying Temporary Records

An appropriate person should be designated to destroy obsolete records after a careful review process. Keep the following points in mind:

1. **Log the Destruction**. (See sample destruction log sheet attached).
2. **Destroy Systematically**. An authorized person follows policy and seeks review.
3. **Verify Content.** Verify that the labels and contents match by checking inside boxes.
4. **Reevaluate if Necessary**. The value of information can change over time. This includes records that were originally thought to be "permanent." When in doubt, obtain a second opinion.
5. **Isolate Obsolete Records**. Separate and clearly mark the boxes for destruction.
6. **Protect Confidential Data**. Destroy confidential records by shredding.
7. **Destroy Electronic Data Thoroughly**. Re-format the hard drive or delete data using special software that prevents recovery of deleted electronic data.
8. **Be Mindful of Pending Litigation**. Never destroy records in anticipation of pending litigation. Never remove records from the parish's place of business.
9. **Revise and Update**. Modify the retention schedule as needed, but follow a process and avoid making unilateral decisions for new (unscheduled) records.
10. **Finish the Job**. After destroying obsolete records, clear the area for incoming retired records, and move indefinitely retained and permanent records to the Parish Archives.

Securing Storage in a Parish Archives and Records Center

Every congregation should attempt to set apart its archives in a separate, safe space. The Parish Archives should be a room that is locked, supervised, structurally reinforced, and environmentally stable. A stable environment has an average temperature that fluctuates seasonally no more than 5 degrees from an achievable norm, e.g., about 65° F (preferably lower) and a relative humidity that changes no more than 5-7% from a norm of about 55%. Physical access to the archives room should be limited to the rector, senior warden, archivist, and only those other persons designated by the vestry.

It may be practical to combine the Parish Archives and the Records Center storage in one location. A Records Center is used for storing recent inactive records – records that are still too current to transfer to the Parish Archives. If combining recent records and archives together in one room, the temporary records should be very clearly labeled and strictly shelved apart from permanent records. Important corporate records should be placed in a more secure section of the Parish Archives for safekeeping as soon as they can be retired. *If both temporary and permanent records are kept together for space efficiency reasons, they must be physically separated and managed more diligently to be certain that a mistake will not occur when it comes time to cull obsolete records for destruction.*

When care and oversight are inadequate and expose the historical records to unacceptable risk, arrangements can be made to place the records in an off-site facility or deposit the archives in a secular repository. In either case, a congregation should never alienate, remove, or transfer title to its records without the informed consent of the vestry and a written agreement on title and ownership with the outside agency. Consult the diocesan or Episcopal Church archivist for alternative, cost effective means of protecting the parish's archives. The Episcopal Church Archives has a sample deposit agreement for placing archives with an external agency.

General Records Retention Schedule for Congregations

The following retention schedule is provided as a *general* guide to the adoption of local standards. It covers most records, but is not tailored to the specific requirements of particular congregations. It is most useful as a standard by which a congregation can develop its own schedule with local input and expertise.

These definitions apply in the Records Schedule that follows:

P = permanent retention for purposes of indefinite legal, administrative or historical use

AU = retain the record for its current administrative use and destroy only after all use ceases

SR = selective retention of individual files after review: transfer permanent records to Parish Archives and destroy obsolete records.

Record Title or Series	Minimum Retention	Retention Recommendation
A		
Accounts Payable Files, Operational Accounts	7	Destroy after 7 years. *See also* Invoices and Paid Bills on Capital Expenses.
Act of Incorporation	P	Transfer to Parish Archives.
Agreements, Contractual		See Contracts.
Annual Financial Reports		See Financial Statements, Annual.
Applications for Employment, Unsuccessful	1	Destroy after CY + 1 year, federal; CY+3 in some states.
Applications for Employment, Successful	P	Retain for life of Personnel File.
Appraisals, Property	AU	Retain until superseded.
Assessment/Quota Apportionment Data	5	Destroy after 5 years.
Audio and Video Recordings	P	Permanent. Transfer to Parish Archives for final review.
Audit Working Papers, including back-up	4	Destroy after CY + 4 years with audit.
Audit Reports	P	Transfer to Parish Archives.
B		
Balance Sheets, Annual	P	Transfer to Parish Archives.
Balance Sheets, Monthly/Quarterly	2	Destroy after 2 years.
Bank Deposit Books	7	Destroy after 7 years or CY + 4 years after audit.
Bank Deposit Slips	4	Destroy after 4 years.
Bank Statements	7	Destroy after 7 years.
Bank Reconciliations	2	Destroy after CY + 2 years.
Bequest and Estate Papers	P	Transfer to Parish Archives.

Record Title or Series	Minimum Retention	Retention Recommendation
Bonds, Canceled	2	Destroy after CY + 2 years from date of cancellation.
Budgets, Approved and Revised	P	Transfer to Parish Archives.
Budgets, Proposed and Worksheets	AU	Destroy after administrative use ceases.
Building Plans and Drawings	P	Retain as-built drawings, architect's renderings, and renovation drawings. Transfer Mylar copies or e-copies of all original drawings to Parish Archives and make duplicate use copies. *See also* Specifications for Building and Design.
Bylaws	P	Transfer to Parish Archives. Retire previous versions after every revision or amendment.
C		
Camp and/or Conference Center, Health and Safety Records (Including Health Treatment Procedures, Health Logs, Safety Incident Reports, Permission and Treatment Forms, Operations Manuals)	7	Destroy after 7 years unless action pending. *See also* Personnel Records and related business records for operation of camps and conference centers. Note: some state guidelines advise retention of forms for minors until the participants reach the age of 23.
Canceled Checks	7	Destroy after 7 years or CY + 4 years after audit.
Cash Journals, General Receipts and Disbursements	7	Destroy after 7 years. Retain permanently if used as primary book of entry in lieu of General Ledger.
Cash Journals, Receipts on Plate and Pledge Offerings	7	Destroy after 7 years. *See also*: Pledge Registers.
Cashbooks, Discretionary Accounts	7	Destroy after 7 years. *See also* Discretionary Account Checkbooks.
Cashbooks, Special Fundraising Subscriptions	P	Transfer to Parish Archives.
Certificates of Deposit, Canceled	2	Destroy CY + 2 years after redemption.
Certificates of Title to Property	P	Transfer to Parish Archives.
Certificates of Incorporation	P	Transfer to Parish Archives.
Cemetery and Columbarium Interments	P	Transfer to Parish Archives.
Chart of Accounts	P	Transfer to Parish Archives. Retain superseded copy with date of retirement substantive revisions.
Check Registers	7	Destroy after 7 years.
Check Book/Stubs	7	Destroy after 7 years.
Checks, Canceled		See Canceled Checks.

Record Title or Series	Minimum Retention	Retention Recommendation
Committee Minutes and Docket, with attachments	P	Transfer to Parish Archives.
Compensation Schedules, Salary and Benefit Guidelines	AU	Destroy after use ceases.
Computer Records		See Electronic Records, Legacy Files.
Consecration Certificates for Episcopal Church Buildings	P	Transfer to Parish Archives. Keep authentic copy in Parish Archives if original is on display.
Constitution and Bylaws with amendments and revisions	P	Permanent. Retire previous versions after every revision or amendment.
Contracts, Active	P	Retain in active files. *See also* Contracts, Inactive.
Contracts, Inactive	SR	Transfer to Parish Archives for selective retention. Retain contracts on: New construction: P Betterments and major improvements: P Repairs and maintenance: CY + 6 years. Service: CY + 6 years. Lease agreements: CY + 6 years. Loans and bank notes: CY + 6 years. Employment contracts: see under Personnel Files and Records; *See also* Consultants Contracts.
Consultants Contracts	6	Destroy CY + 6 years after termination of contract for non-staff consultants.
Contracted Staff and Employees		See Personnel Files and Records.
Conveyances	P	Transfer to Parish Archives. *See also* Deeds.
Copyright Registrations	P	Transfer to Parish Archives; retain for life of copyright protection (90 yrs. from publication or 120 from creation for works performed for hire by a parish employee or agent).
Correspondence Files, subject and name arrangement	SR	Transfer to Parish Archives for Selective Retention. Retain substantive correspondence permanently; destroy routine correspondence after 5 years.
Correspondence Files, chronological arrangement	2	Destroy after 2 years if duplicative of central correspondence file by topic or subject; otherwise retain for review if used as primary filing system.
Correspondence, Transactional, including payments, receipts, transmittals, credits, etc.	4	Destroy after CY + 5 years.
D		
Deeds: including conveyances, covenants, and easements	P	Transfer to Parish Archives.
Development and Fundraising Campaign Records	SR	Transfer to Parish Archives for selective retention. Retain donor lists, case statements, correspondence, minutes, and planning documents; destroy receipts, letters of acknowledgment.
Disability Claims	AU	Retain indefinitely against future claims.
Discretionary Account Checkbooks	7	Destroy after 7 years.

Record Title or Series	Minimum Retention	Retention Recommendation
Directories and Yearbooks	P	Transfer to Parish Archives.
	E	
Earnings and Benefits Records		See Employee History and Earnings Records; Personnel Files and Records.
E-mail Correspondence (Email), Executive Administration and Finance:	SR	Create an output file for retention (see text above). Transfer to Parish Archives server space for selective retention. Review email for permanent email with the following guidelines in mind before saving as a retained data file.
Policy and Governance, official communication and statements, minutes, press releases, etc.		Transfer to Parish Archives.
Executive Program Planning and Administration, including exchanges relating to strategic initiatives or mission program activities		Destroy after 2 years.
Administrative Support, including meeting appointments, acknowledgments, travel, ordering, scheduling, etc.		Destroy after use.
Routine Courtesy Email, such as transmittals, reminder notices, cover letters, forwarded mail, confirmations, announcements, etc.		Destroy after use.
Circulars/Broadcast Messages: List Services, Bulletin Boards, Online Forums		Review for historical value; if parish-based forum, secure for Parish Archives.
Electronic Records, Legacy Data, including descriptive files on the application system	SR	Transfer to digital repository or Archives server space for selective retention. Retain legacy records after review of data set; retain/create metadata on data source, structure, and content. *See also* individual record titles in this schedule.
Employee Contracts		See Personnel Files and Records for contracted employees. *See also* Consultants Contracts.
Employee Files and Records		See Personnel Files and Records; *See also* Volunteers Files.
Employee History and Earnings Records, a summary record	P	Transfer to Parish Archives. Retain long term for purposes of risk management. In the absence of the Employee History and Earnings Record, retain individual Personnel Files for 30 years. A confidential record series. *See also* Personnel Records and Files; *See also* Service Files for volunteers.
Employee Manuals and Policies	30	Transfer to Parish Archives. Verify date of last use before retiring old version.
Employee Due Diligence Training Certificates, safe space & anti-racism required training	P	Place with Personnel Files and Records, and keep indefinitely.
Employee Withholding Statements, Form W-2, and State Withholding	7	Destroy after 7 years; confidential record. *See also*: Tax Forms, Individual Employees.
Employee Withholding Certificates: Form W-4	7	Destroy after 7 years; confidential record.

Record Title or Series	Minimum Retention	Retention Recommendation
Employment Taxes, Contributions and Payments, including taxes withheld and FICA/Social Security contributions	7	Destroy after 7 years; a confidential record.
Estates and Bequests		See Bequest and Estate Papers.
Every Member Canvass Records	P	Transfer to Parish Archives. Retain canvass lists and fair copy of program literature; discard working papers and memoranda.
Event Files	SR	Selective Retention. Transfer to Parish Archives for final review. *See also* Office Files.
F		
Financial Statements, Annual	P	Transfer to Parish Archives.
Financial Statements, Monthly	2	Destroy after CY + 2 years.
Form I-9: Immigration and Naturalization Service Certifications	6	Destroy CY + 6 years after termination of employment. Retain original copy in Personnel File for period of employment.
G		
Grant Proposals: Successful	SR	Transfer to Parish Archives for selective retention. Retain proposal, final report and substantive correspondence.
Grant Proposals: Denied	1	Destroy after CY + 1 year.
H		
Human Resources Policies, manuals and handbooks		See Employee Manuals and Policies.
I		
Immigration and Naturalization Certifications: Form I-9		See Form I-9: Immigration…Certifications above.
Incorporation Papers	P	Transfer to Parish Archives. Keep in safe or comparable secure location.
Injury Reports	6	Destroy CY + 6 years after settlement of all claims.
Instruments of Donation of Episcopal Church Property	P	Transfer to Parish Archives. Keep authentic copy in Parish Archives if original is on display.
Insurance, Notices of Employee Claims, including employer's copy of statement of benefits	1	Destroy after CY + 1 year; a confidential record.
Insurance Policies and Plan Descriptions, Liability	P	Transfer to Parish Archives. Retain inactive policies indefinitely for protection against future claims against employees, volunteers, and other agents.

Record Title or Series	Minimum Retention	Retention Recommendation
Insurance Policies and Plan Descriptions, Employee Medical and Life	AU	Retain indefinitely for protection against future claims.
Insurance Policies: Auto, Equipment, and Personal Property, Inactive	6	Retain for life of policy; destroy CY + 6 years after termination.
Insurance Policies: Property, Fine Arts, and Extended Risk Coverage	6	Retain for life of policy; destroy CY + 6 years after termination. *See also* Inventories of Property.
Insurance, Employee Medical Benefit, Election of Coverage	6	Maintain in separate section of Personnel File; retain for CY + 6 years after termination of employment. Confidential record.
Inventories of Property and Equipment, with photographs	P	Retain until superseded by new version. Place a back-up copy in separate buildings or sites. Retain old versions and photographs in Parish Archives.
Invoices and Paid Bills on Capital Expenses (Major Building Construction and Alterations)	30	Transfer to Parish Archives for minimum long-term retention period against future liability claims. Review for archival retention thereafter. *See also* Accounts Payable, Operational Accounts.
Invoices and Paid Bills, General Operating Accounts	7	Destroy after 7 years or CY + 4 years after audit. *See also* Invoices and Paid Bills on Capital Expenses.
J		
Journals, General and Special	P	Transfer to Parish Archives.
Journal Entry Sheets	7	Destroy after 7 years.
Journals, Payroll	7	Destroy after 7 years.
L		
Lay Ministry and Leadership Files, annual accumulation of service record	P	Transfer to Parish Archives.
Leases	6	Destroy CY + 6 years after expiration.
Ledgers, General and Special Parish Funds	P	Transfer to Parish Archives.
Ledgers, Subsidiary	10	Retain 10 years and transfer to Parish Archives for review.
Legacies	P	Transfer to Parish Archives.
Lists and Schedules of Subscribers/Donors	P	Transfer to Parish Archives.
Litigation Papers, including claims, decrees, court briefs, substantive correspondence, judgments rendered, memoranda of counsel's opinion	P	Transfer to Parish Archives. Remove and discard non-substantive documentation 3 years after settlement: notes, abstracts, routine duplicate copies and drafts. *See also* Correspondence, Legal.
Loan Schedules	AU	Retain for life of loan.

Record Title or Series	Minimum Retention	Retention Recommendation
M		
Manuals, Operations	AU	Retain until superseded; transfer old version to Parish Archives for review.
Medical Insurance Policies and Claims		See under Insurance.
Memorial Gifts Registers	P	Transfer to Parish Archives.
Minutes of Meetings: Vestry or Council, Official Committees, Agencies, and Organizations	P	Transfer to Parish Archives. Keep on permanent paper or in redundant electronic record keeping systems. Records kept in books should be post bound for efficient retirement. Transfer permanent copy of annual proceedings to Parish Archives after 3 years.
Monthly Reports, Financial	2	Destroy after 2 years.
Mortgage Deeds	P	Transfer to Parish Archives. Keep in safe or comparable secure location.
N		
Newsletters and Bulletins	P	Retain 2 fair copies and transfer to Parish Archives. *See also* Service Leaflets.
O		
Office Files or Administrative "Central Files" arranged by Subject, Topic, Name, Project Title, or Event)	SR	Transfer to Parish Archives for selective retention. Review annually. Retain for Parish Archives records that document administration, lay and clerical ministry, mission programs, and parish activities. Destroy resource materials, duplicate files, redundant reference files, vendor reference files. *See also* specific record titles herein for retention periods.
P		
Paid Bills	7	Destroy after 7 years.
Parish Sacramental Registers	P	Transfer to Parish Archives. *See also* Sacramental Records.
Parochial Reports, National/Diocesan Returns	5	Destroy after 5 years.
Payroll Journals	7	Destroy after 7 years.
Payroll Registers, summary schedule of earnings and deductions and accrued leave time	P	Transfer to Parish Archives. Retain year-end, cumulative, inclusive report on all employees.
Pension Plans and supporting benefit detail	P	Permanent. Retire previous or superseded plans and retain one copy of the current plan in Parish Archives or a comparable place of safe keeping.
Pension Records, Retired Employees, including contributions, schedules, vesting records, and certificates of enrollment	6	Retain for CY + 6 years after termination of benefit payment; destroy thereafter when administrative use ceases. Keep with Personnel Files.

Record Title or Series	Minimum Retention	Retention Recommendation
Personnel Files and Records. File arrangement includes separate folders for: **Employment History & Status File**: includes Employee History/Earnings Summary, Application, job descriptions, appointment letter and/or agreements; change of status notices, Form I-9, Forms W-4, annual attendance and leave time, Church's required training certificates, and sealed background check **Medical, Life, and Disability Records** (Coverage election forms, medical reports, disability and worker's compensation claims, flexible spending claims, drug screening) **Performance Records** (Formal appraisals, memos and correspondence, sealed complaint resolution file)	30	Keep individual Personnel Files for 30 years after termination of employment. Transfer inactive files to Parish Archives CY + 1 year after termination of employment for secure safekeeping. A confidential record series, personnel records should be kept in a locked archives room or cabinet. *See also* Payroll Registers; Volunteers' Files. Maintain all medical records in a separate file folder
Petty Cash Receipts and Accounts	7	Destroy after 7 years.
Photographs: Parish inventory, physical plant, windows, memorials, and insurable property	P	Transfer to Parish Archives. Label photo images with dates and description before transfer to Parish Archives.
Pledge Envelopes	1	Destroy CY + 1 year after reconciliation for audit.
Pledge and Plate Receipts: Individual Cards, Tally Sheets, and Journal Entries and Listings	7	Destroy after 7 years or CY + 4 years after audit, or retain listings permanently if summary records have not been kept.
Pledge Registers and Journals, cumulative record of weekly stewardship giving	P	Transfer to Parish Archives. *See also* Cash Journals, Receipts of Pledge and Plate Offerings.
Policy Statements	P	Transfer to Parish Archives. Retire superseded statements after revision. *See also* Employee Manuals and Policies
Profiles, Parish	P	Transfer to Parish Archives.
Project Files, Special Programs and Ministries	P	Transfer to Parish Archives. *See also* Office Files.
Property Files including copies of deed, title papers, construction and repair history, specifications and drawings, permits, contracts, lease arrangements, and correspondence	SR	Retain unique files permanently; destroy duplicate files after administrative use ceases. Retain sufficient back-up data on contractors and major renovations for future liability protection.
Property Inventories and	AU	Retain until superseded. Place current copy in Parish Archives for safe keeping;

Record Title or Series	Minimum Retention	Retention Recommendation
Schedules		transfer previous versions to Archives for final review.
Property Surveys/Plans		See Real Estate Surveys/Plot Plans below.
Publications, Parish	P	Retain 2 fair copies and transfer to Parish Archives.
Purchase Orders	7	Destroy after 7 years.
R		
Real Estate Surveys/Plots Plans	P	Transfer to Parish Archives.
Receipts, General Accounts	7	Destroy after 7 years.
Records Schedules and Destruction Logs	P	Transfer to Parish Archives.
Resource Files, External Relations including catalogs, sales brochures, common publications, professional literature, clippings & articles on non-parish events, vendor files, Episcopal Church resources	AU	Retain until superseded or until administrative use ceases; review annually and remove outdated material for destruction.
S		
Sacramental Records: Registers of Baptisms, Confirmations, Marriages, and Burials, including membership registers, and records of transfer not entered	P	Transfer to Parish Archives. Transfer full volumes to archives safe or comparable secure location. A confidential record series.
Sales Slips	7	Destroy after 7 years.
Search Records, Employee	SR	Transfer to Parish Archives for selective retention. Integrate final candidate application to Personnel File; destroy unsuccessful applications CY + 1. A confidential record series.
Sermons	SR	Transfer to Parish Archives for selective retention. Retain full sermons for review; keep printed sermons as part of an archival series. Destroy sermon notes and duplicates.
Service Books and Registers	P	Transfer to Parish Archives
Service Files, Volunteers		See Volunteers' Files
Service Leaflets	SR	Transfer to Parish Archives for review and sampling, especially if Service Books are not kept.
Shipping and Freight Receipts	3	Destroy after CY + 3 years.
Specifications for Building and Design, new construction	P	Transfer to Parish Archives. *See also* Building Plans and Drawings.
Specifications for Service and Sales Contracts, and Minor Repairs	7	Destroy 7 years after completion of transaction.
Statistical Analysis and Reports	SR	Retain until administrative use ceases; review membership, financial, and

Record Title or Series	Minimum Retention	Retention Recommendation
		stewardship analyses for archival value.
Subject Files, including central administrative office files	SR	Transfer to Parish Archives for selective retention: review annually and retain permanent records interfiled in office accumulations. *See also* Office Files.
Subsidiary Ledgers	SR	Selective Retention: retain permanent record series.
T		
Tax-Exempt Certificates/ Form 990	P	Transfer to Parish Archives.
Tax Forms, Individual Employees: W-2, 1099	7	Destroy after 7 years; confidential record.
Tax Returns/Filings	7	Destroy 7 years after filing provided no action is pending.
Time Sheets	3	Destroy after CY + 3 years.
Title Certificates and Search Papers	P	Transfer to Parish Archives.
Trial Balances, Closing	7	Destroy after 7 years.
Trust Fund Files	SR	Transfer to Parish Archives for selective retention. Retain copies of conditions, restrictions, legal opinions, and summary distribution history permanently; retain distribution notices and courtesy correspondence for 7 years.
Trust Fund Registers	P	Transfer to Parish Archives.
V		
Volunteers' Files	30	Treat as Personnel Files. Transfer to Parish Archives for long-term retention after CY + 1. Volunteer Files are a cumulative record of annual parish service, including positions held, evidence of required training, policy acknowledgment, performance, and incident reports. *See also* Personnel Records and Files.
Vouchers	7	Destroy after 7 years or CY + 4 years after audit.
W		
Warranties	AU	Retain until expiration of warranty.
Wills, Testaments, and Codicils	P	Transfer to Parish Archives.
Workers Compensation Claims and Filings	7	Destroy 7 years after filing or settlement of claims whichever occurs later.

Appendix-1: Sample Records Destruction Register

Trinity Episcopal Church
Records Destruction Register

This register is a log of all records set aside for destruction as previously scheduled in accordance with the approved parish records retention schedule and after final review for legal, administrative and fiscal controls, and archival retention.	**Approval Signatures** Sr. Warden: _____ Date _____ Parish Administrator: _____ Date _____ Parish Archivist: _____ Date _____

Box Unique Reference No.	Record Title or Series/Content Notes	Box Count	Trash or Shred	Location	Retention Schedule No.	Destruction Date	Initials -- Contents verified
2011-01	Treasurer's Paid Bills, 2010, vendor file A-Z	2	T	Basement-Caged Area	2010 ver.- # 2	1/20/2018	
2011-02	Paid Bills, 2010, copies filed by account number	2	T	Basement-Caged Area	2010 ver.- # 5	1/20/2018	
2011-03	Employee Time Sheets, 06/2010 to 12/2010 (boxes wrapped in duct tape 5 old Banker's boxes)	1	S	Room II - Trash Pile	2010 ver.- # 17	1/20/20184	

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