

[Insert Church Name]

RECORD RETENTION POLICY

What is record retention?

Record retention is a system that allows you to automatically determine what should be done with particular records and/or documents at a certain point of time.

Policy:

The corporate records of [Insert Church Name] (hereafter the “church”) are important assets. Corporate records include essentially all documents you produce as an employee and/or volunteer, whether paper or electronic. A record may be as obvious as a memorandum, an email or a contract or something not as obvious, such as a computerized desk calendar, an appointment book or an expense record.

The law requires the church to maintain certain types of corporate records, usually for a specified period of time. Failure to retain those records for those minimum periods could subject you and the church to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place the church in contempt of court or seriously disadvantage the church in litigation.

The church expects all employees and/or volunteers to fully comply with any published records retention or destruction policies and schedules, provided that all employees should not the following general exception to any stated destruction schedule. If you believe, or the church informs you that church records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until the Church Attorney and Board determines the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records. If you believe that exception may apply, or have any question regarding the possible applicability of that exception, please contact the Church Attorney and Board.

Procedure:

Occasionally, the church establishes retention or destruction policies or schedules for specific categories or records in order to ensure legal compliance and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that bear special consideration are identified below. While minimum retention periods are suggested, the retention of the documents identified below and of documents not included in the identified categories

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should be determined primarily by the application of the general guidelines affecting document retention identified above, as well as any other pertinent factors.

1. **Tax Records** – Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of deductions, business costs, accounting procedures, and other documents concerning the church’s revenues. Tax records should be retained for at least six years from the date of filing the applicable forms.
2. **Employment Records/Personnel Records** – State and federal statutes require the church to keep certain recruitment, employment and personnel information. The church should also keep personnel files that reflect performance reviews and any complaints brought against the church or individual employees and/or volunteers under applicable state and federal statutes. The church should also keep all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel in the employee’s or volunteer’s personnel file. Employment and personnel records should be retained for six years.
3. **Board and Board Committee Materials** – Meeting minutes should be retained in perpetuity in the church’s minute book. A clean copy of all Board and Board Committee materials should be kept for no less than three years by the church.
4. **Press Releases/Public Filings** – The church should retain permanent copies of all press releases and publicly filed documents under the theory that the church should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the church.
5. **Legal Files** – Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
6. **Marketing and Sales Documents** – The church should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years.
 - a. An exception to the three-year policy may be sales invoices, contracts, leases, licenses and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.
7. **Development/Intellectual Property** – Development documents are often subject to intellectual property protection in their final form (e.g., copyrights).

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- 8. **Contracts** – Final, execution copies of all contracts entered into by the church should be retained. The church should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.
- 9. **Electronic Mail** – Email that needs to be saved should be either:
 - a. Printed in hard copy and kept in the appropriate file, or
 - b. Downloaded to a computer file and kept electronically or on a disk as a separate file.The retention period depends upon the subject matter of the email, as covered elsewhere in this policy.

Failure to comply with this Record Retention Policy may result in punitive action against the employee and/or volunteer, including suspension or termination. Questions about this policy should be referred to Church Executive Pastor/Board/Church Attorney [Insert Contact Phone Number and Email], who is in charge of administering, enforcing and updating this policy.

READ, UNDERSTOOD AND AGREED:

Employee/Volunteer's Signature **Date** **Witnessed by**