

DIOCESE OF MARQUETTE
RECORD RETENTION GUIDELINES

RETAIN AS PERMANENT RECORDS:

Audit Reports
Annual Financial Statements
General ledger and journals
Contracts
Minutes of meetings
Real estate records including deeds, title papers, appraisals
Building blue prints and plans and specifications
Tax returns
Articles of Incorporation
Tax and legal correspondence
Census records
Rosters of parishioners
Annual School Reports and Class Rosters
Records and Information of Historical Value

RETAIN FOR SIX YEARS:

Bank statements
Check registers
Expense reports
Employee withholding records
Employee contracts (expired)
Workers compensation case records
Payroll tax returns
Employee withholding certificates
Personnel files
Unemployment claims
Property damage reports
Uncollectible account records
Leases
Contribution records
Investment accounts

RETAIN FOR THREE YEARS:

Cancelled checks and check stubs
Paid vendor invoices
Employee time cards
Employee performance reviews
Employee applications
Vouchers
Bank deposit slips

Bank reconciliations
Petty cash records
UPCSA Pledge Cards
Bingo accounting records
Raffle, tickets sold, ticket stubs, etc.
Vacation & sick leave forms
W-2, W-3, W-4 forms
Budgets
Purchase order copies
Remittance statements
Garnishments
Travel records

RETENTION OF OTHER RECORDS:

Employee records
years
Depreciation schedules
Correspondence
Job descriptions
Loan files
Mass records (records of daily Mass
requests and intentions, offerings, etc.)
Property inventories
Vehicle records

Length of time to retain:

For period of employment, plus 3
years
Life of asset, plus 3 years
Annual review
Until superceded
Five years after payment of loan
Until superceded
Until superceded
Until superceded