

16.3.4 CHURCH RECORDS AND REPORTS: HOW LONG TO KEEP THEM
(taken from the Foursquare Handbook of Operations 2013 edition.)

Following is a checklist of how long to keep church records and reports. This list is due to change as governmental and accounting regulations are amended.

A. Permanent

1. Weddings, membership, baby dedications, water baptisms
2. Leases, loans, deeds, contracts
3. Annual financial statements (income statements and balance sheets)

D. Seven years

1. Charitable donation receipts
2. Payroll records and income tax forms (W---4, W---2, 1099, etc.)
3. Receipts for business expense reimbursements
4. Housing allowance designations
5. Foursquare Monthly Church Reports
6. Bank records: checkbook register, bank statements, canceled checks or copies of canceled checks, deposit slips
7. Employee benefit plans

E. School

1. Permanent
 - a. Student files and transcripts
 - b. Annual reports
 - c. School committee/agenda minutes
2. Three years
 - a. Attendance records
 - b. Applications of students who registered but did not enroll
 - c. Records indicating the racial composition of the student body, faculty, and administrative staff for each academic year.
 - d. Records to document that scholarships and any financial assistance are

awarded on a racially nondiscriminatory basis.

- e. A copy of all brochures, catalogs, and advertising dealing with student admissions, programs, and scholarships.
- f. A copy of all materials used by or on behalf of the school to solicit contributions.

3. Seven years
 - a. Payroll

F. Church Council Minutes and Church Membership Minutes (Permanent)

G. Personnel Records

1. Permanent
 - a. Employee manuals or handbooks (1 copy, including all revisions)
2. Maintained 25 years after separation
 - a. Background checks
3. Maintained 3---7 years, after termination of employment
 - a. USCIS R1 Visa application documents for immigrants we sponsor to obtain an R1 visa (7 years, after termination of employment)
 - b. Contracts of employment (7 years, after termination)
 - c. I---9 forms (3 years after hiring or 1 year after termination, whichever is later)
4. Maintained 6 years after termination of employment. For items c---f, if employee leaves under circumstances making a lawsuit against the employer reasonably foreseeable, then retain for the applicable statute of limitations.)
 - a. Employment applications
 - b. Testing records
 - c. Job descriptions
 - d. Signed employee statements
 - e. Performance reviews
 - f. Dismissal records

H. Camps

1. Camp registrations (25 years)
2. Activity release forms for minors (25 years)
3. Activity release forms for adults (5 years)

I. Other

1. Insurance policies (Permanent)
2. Injury incident reports involving an adult (5 years)
3. Injury incident reports involving a child (These must be kept until the child reaches the age specified by the state, depending on the statute of limitations. Typically this is age 21, but California has amended the S/L for child abuse to allow the child to sue any time before the child reaches age 28. Incident reports of suspected child abuse, including documents showing that the suspected abuse was properly reported by mandatory reports, should be regarded as permanent records.)