

Grace Presbyterian Church  
5500 Mansfield Road  
Arlington TX 76017  
Updated October 28, 2010

## **RECORDS RETENTION**

**PURPOSE:** Establish guidelines for retention and/or destruction of church records.

**RESPONISIBILITIES:** It shall be the responsibility of the Administrative Ministry to ensure that the procedures herein are followed.

**SECURITY:** All records of a sensitive nature, for example, payroll, Forms W-2, contribution, child protection forms etc. where an individuals name may be connected to Social Security Number, payroll information, contributions amounts must be secured under locks with controlled access.

**PROCEDURES:** The following procedures shall apply for the retention of records by Grace Presbyterian Church:

A. The following retention periods will be followed for records listed.

1. Permanent records: These include records which are a permanent part of the history of the church; have a statutory basis in law; or are required by the Presbyterian Church USA..

- a. All records related to payroll activity. This includes time sheets, check requests, canceled checks, checks registers.
- b. All records related to building construction.
- c. Copies of Forms W-2 and filing Form W-3.
- d. Copies of Forms 1099 and filing report Form 1096.
- e. Copies of payroll tax deposit records; monthly and quarterly.
  - f. Copies of monthly financial statements.
- g. Copies of asset records including journal entries.
- h. Session minutes.
- i. Membership records.
- j. Ordination records.
- k. Church charter, by-laws, Texas non-profit authorization, IRS non-profit recognition
- l. Copies of employee IRS Forms W-4s
- m. Other records of a permanent nature.

2. Records retained 10 years:

- a. Ministry minutes.

3. Records retained for 7 years:
    - a. Account payables records.
    - b. Copies of congregations annual giving records
    - c. Copies of Texas Presbyterian Investment Reports (when GPC has Investments there)
    - d. Copies of background checks after activity ends.
    - e. Monthly contributions records. (worksheets and check copies)
  
  4. Records retained for 3 years:
    - a. Pledge cards.
    - b. Service bulletins
    - c. Copies of annual giving records
    - d. VEFYI child protection background check forms
    - e. Copies of *Gracevine*
  
  5. Music related items as long as appropriate for items (responsibility of music director staff member):
    - a. Printed music for choirs.
    - b. "Permission to reprint" forms as long as music copies to which they pertain are held by the Church.
    - c. Original documentation for musical instruments and equipment to include sales receipts, assembly instructions and operating instructions should be kept so long as the church owns the equipment.
  
  6. Records retained until out of date, no longer serviceable or there is no reasonable reason for retaining.
    - a. Quarterly giving records .
    - b. Insurance policies.
    - c. Copies of loans and associated documentation.
    - d. Manuals for computer programs.
    - e. Attendance records from sanctuary
    - f. Copies of documentation for grounds and building equipment including sales receipts, assembly instructions, owners operating instructions, etc.
- B. Cross shredding will be used as the means of disposal. Paper clips and clamps should be removed before shredding. Staples need not be removed.
- C. As files are removed from storage for disposal. The files remaining in the boxes may be consolidated so that fewer boxes are needed.
- D. All boxes should be labeled with their contents and disposal date, if appropriate.