



Date Approved: December 3, 2007, Updated/approved November 2, 2009
Approved By: Church Council

DOCUMENT RETENTION AND DESTRUCTION POLICY

Policy Statement:

An organization’s set of policies should ensure that necessary records and documents are adequately protected and maintained until the records are no longer needed or of no value. It is also important that employees understand their obligations in retaining both electronic and hard copy documents. Therefore, Bethel Lutheran’s church council has approved the following document retention schedule after which the documents may be properly destroyed.

Document Type	Retention Period
Official general correspondence	2 years
Legal Documents	Permanently
TAXES	
Payroll tax returns/supporting items (W-4, 1096, 1099 & 641)	6 years
Property Tax receipts	6 years
ACCOUNTING	
Independent CPA audits and supporting papers	7 years
General Ledgers and journals	Permanently
Internal Audit Reports	6 years
Bank Statements & Deposit Slips	6 years
Time cards	3 years
Check (payroll and general)	7 years
Employee Expense Reports	7 years
Subsidiary Ledgers & Monthly Balances	6 years
Vouchers for payment	8 years
Teller Sheets for Contributions	6 years
Donor ledger	6 years
Sunday morning envelopes	6 years
Acknowledgements of donations	6 years
INSURANCE	
Expired policies	2 years

Accident & Fire Inspection Reports	6 years
Group Disability Records	8 years
Safety reports	8 years
Claims after settlement	10 years
Medical Bills	6 years
BUSINESS RECORDS	
Charter, By-Laws, Constitution and Minutes	Permanently
Expired Mortgages, Notes & Leases	8 years
PERSONNEL	
Time Reports & Earnings records	7 years after termination
Other Benefit Records	8 years after termination
Expired Contracts	6 years after termination
Personnel Files	6 years after termination
Non-Hire Employment Applications	3 years
I-9	3 years after termination
Housing Allowance Expenses & Authorization	6 years
Automobile Allowance Expenses	6 years

ELECTRONIC DOCUMENTS

1. Electronic Mail:

- All e-mail – from internal or external sources – is to be deleted after 12 months.
- Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
- Bethel Lutheran will archive e-mail for six months, after which time the e-mail will be permanently deleted.
- All Bethel Lutheran business-related e-mail should be downloaded to a service center or use directory on the server.
- Staff will not store or transfer Bethel Lutheran related e-mail on non-work related computers except as necessary or appropriate for Bethel Lutheran's purposes.
- Staff will take care not to send confidential/proprietary information to outside sources.
- Any e-mail staff deems vital to the performance of their job should be copied to the staff's hard drive and printed and stored in the employee's workspace.

2. Electronic Documents:

- All Word and PDF files should be saved until employees deem it is no longer of value.

3. Web Page Files: Internet Cookies

- All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month.

