

## HOW LONG DOES THE CHURCH NEED TO KEEP VARIOUS CHURCH RECORDS?

Each church is unique and different. However, good recordkeeping is an issue facing every church. How long does a church keep a certain type of document? The answer varies, but the following chart is a general guideline to assist churches in the minimum length of time to keep a record. The length of time in keeping a document depends on the historical interest, possible liability issues, and tax concerns. Depending on the church's needs, records might need to be kept longer than suggested.

RECORD	MINIMUM TIME TO KEEP THE RECORD
Articles of Incorporation, Constitution, and By-Laws	Permanent
Church Minutes	Permanent
501(c)(3) Determination Letter to indicate Church's Non-profit Status	Permanent
General Ledger Books and Church Financial Statements	Permanent
Employee's Personnel File including the Application, Interview Form, and Reference and Background Checks	Permanent
Federal and State Employer Identification Numbers	Permanent
Form 8274 if the Church elected Exemption from FICA Taxes	Permanent
Bank Statements without Cancelled Checks or Deposit Slips	Permanent
Cancelled Checks and Deposit Slips	10 Years
Invoices and Receipts	10 Years
Annual Contribution Credit Statements	10 Years
W-4, G-4, and I-9	10 Years
Out-Dated Church Personnel and Financial Policies	10 Years
Salary Reduction Agreements of Employees	7 Years
Housing Allowance Designations given to Ministers	7 Years
Form 8282 to report to the Government the sell of Donated Property valued over \$5,000	7 Years
Payroll Tax Forms like 941s, 944, W-2s, 1099MISC, and W-3s	7 Years
Form 5578 used by Church Schools to comply with Nondiscrimination Requirements	4 Years
Offering Envelopes	3 Years