

Catholic Diocese of Wilmington  
Retention schedule

**A**

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Accident reports and claims (settled cases)	7 years
Accounts payable ledgers and schedules	7 years
Accounts receivable ledgers and schedules	7 years
Annual financial reports	Permanently
Appointment books	3 years
Articles of Incorporation (including amendments)	Permanently
Attendance records	7 years
Audit reports (from independent audits)	Permanently

**B**

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Bank deposit slips	7 years
Bank reconciliations	7 years
Bank statements	7 years
Baptismal records	Permanently
Bequests and endowments	Permanently
Brokerage statements (annual)	Permanently
Budgets and expense reports	3 years
By-laws/charters (including all amendments)	Permanently

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Capital stock and bond records: ledgers, transfer registers, stubs showing issues, record of interest coupons, options, etc.	Permanently
Cash journal	7 years
Cash projections	2 years
Cash receipt records	3 years
Cemetery records	Permanently
Certificate of incorporation	Permanently
Chart of accounts	Until revised
Check register	Permanently
Checks (cancelled but see exception below)	7 years
Checks (cancelled for important payments, i.e., taxes, purchase of property, special contracts, etc. should be filed with the papers pertaining to the underlying transaction)	Permanently
Church bulletins and newsletters (historical copy)	Permanently
Church contribution records of parishioners	3 years
Church register	Permanently
Construction records	Permanently
Contracts of employment (after termination)	7 years
Contracts, mortgages, notes and leases (expired)	7 years
Contracts, mortgages, notes and leases (still in effect)	Contract period
Correspondence (general)	3 years
Correspondence (legal and important matters)	Permanently
Correspondence (personnel) (after termination)	7 years

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Correspondence (routine) with customers and/or vendors	2 years
Credit card receipts	3 years
Credit memos	3 years

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Deeds, mortgages and bills of sale	Permanently
Deposit slips	7 years
Disability claims (after termination)	7 years

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Electronic payment records	7 years
Employee benefit plan records	7 years
Employee expense reports and receipts	7 years
Employee manuals or handbooks (editions or revisions)	Permanently
Employee payroll records (W2, W4, etc.)	7 years
Employee personnel records (after termination)	7 years
Employment applications (hired)	Permanently
Employment applications (not hired)	1 year
Employment taxes	7 years
Expense analyses and expense distribution	7 years

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FICA	7 years
Financial Statements (end of year)	Permanently
Financial Statements (monthly)	5 years
Fixed asset purchases	Permanently
Forms 1096, 1099 and 941	7 years
Fundraising licenses and permits	5 years
Funeral records	Permanently

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Garnishments	7 years
General journal	Permanently
General ledger (and year-end trial balances)	Permanently
Grant records (after end of grant period)	7 years

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Incorporation records	Permanently
Independent contracts (after termination)	7 years
Insurance policies	Permanently
Insurance records, accident reports, claims, etc.	Permanently
Internal audit reports	7 years
Internal reports (miscellaneous)	3 years
Investments	Permanently

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Invoices (to customers/from vendors) 7 years

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Job descriptions Until revised  
Journal entries (monthly) 7 years  
Journal entries (year-end) Permanently

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Leases (after disposal) 7 years  
Legal correspondence Permanently  
Licenses (after termination) 5 years  
Loan agreements (after satisfaction) 6 years  
Loan payment schedules 7 years

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Maps (if of historical importance) Permanently  
Marriage records Permanently  
Mass intentions book 5 years  
Meeting notes 3 years  
Minute and record books of sessions, trustee and staff meetings Permanently  
Mortgages (after satisfaction) Permanently

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Notes (cancelled) 7 years  
Notes receivable ledgers and schedules 7 years

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Offertory count sheets with supporting documentation 7 years  
Offertory envelopes 2 years

**P**

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Payments to pensioners 7 years  
Payroll records, summaries and tax returns 7 years  
Petty cash records 7 years  
Policies and procedures Permanently  
Property appraisals (by outside appraisers) Permanently  
Property records including costs, blueprints and plans Permanently  
Purchase journal and orders 7 years

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Retirement and pension records Permanently  
Roster of parishioners Permanently

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Safety records	6 years
Stock and bond certificates (cancelled)	7 years
Subsidiary ledgers	Permanently

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Tax returns and other IRS documents	Permanently
Telephone logs/message book duplicates	7 years
Timesheets	7 years
Training manuals	Until revised
Travel plans/arrangements	1 year
Tuition records	7 years

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Vendor contracts	7 years
Voucher for payments to vendors, employees, etc.	7 years

**W**

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W-2/FICA records	7 years
Wills and bequests	Permanently
Withholding tax statements	7 years
Worker's compensation reports	7 years
Work-related injury and illness reports (until settlement)	6 years