

Section 2.3.4 Church Records and Reports: How Long to Keep Them *(Taken from the Foursquare Handbook of Operations 2020 edition)*

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

A. Church

1. Permanent
 - a. Council and membership minutes
 - b. Weddings, membership, baby dedications, water baptisms
 - c. Leases, loans, deeds, contracts
 - d. Annual financial statements (income statements and balance sheets)
 - e. EIN assignment letter
 - f. Church establishment letter
 - g. Current proof of state registration of church name
 - h. Current bank signature cards
 - i. Background checks
2. Seven years
 - a. Charitable donation receipts
 - b. Receipts for business expense reimbursements
 - c. Housing allowance designations
 - d. Foursquare Monthly Church Reports
 - e. Bank records: checkbook register, bank statements, canceled checks or copies of canceled checks, deposit slips
 - f. Employee benefit plans
3. Ten years from date filed
 - a. Payroll records and income tax forms (W-4, W-2, 1099, etc.)

B. Personnel Records

1. Permanent
 - a. Employee manuals or handbooks (1 copy, including all revisions)
 - b. Background checks
2. 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)
3. 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

C. 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. Ten years from date filed
 - a. Payroll

D. Camps

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

E. Other

1. Insurance policies (Permanent)
2. Injury incident reports involving a child (Permanent)
3. Injury incident reports involving an adult (5 years)