

**RECORD RETENTION STANDARDS**  
**Recommended by The Presbytery of Los Ranchos**

<u>TYPE OF RECORDS</u>	<u>RETENTION</u>
Accidents Reports	4 years
Accounting Records:	
Cash Receipts- Deposit slips & Contribution records	4 years (Current Plus 3 prior)
Cash Disbursements -Paid bills, cancelled checks	4 years (Current Plus 3 prior)
Bank Statements	4 years (Current Plus 3 prior)
General Ledger	Permanent
Building Records:	
Lien records	2 years after lien paid
Building Plans, Architect plans, Drawings, Prints	Permanent
Land and Assets Purchases	Permanent
Insurance:	
Property, Liability, Employee Group, Workers Comp.	Permanent
Legal:	
Documents such as active leases, contracts and agreements	To be maintained as long as in force
Corporate Minutes, incorporation papers, bylaws	Permanent
Personnel:	
Payroll - time cards, individual earnings records, individual employee personnel files, W-2's and payroll tax returns and employment contracts	As long as employed and 7 years after termination
Purchase of Assets:	As long as asset is owned
Year End Reports:	
Annual Denominational and historical Congregational reports	Keep a single report for each year for historical purposes
Presbytery Reports	5 years



**SUMMARY OF RECORDKEEPING  
AND RETENTION  
REQUIREMENTS FOR  
CALIFORNIA EMPLOYERS**

<b>Records That Must Be Retained</b>	<b>Retention Requirements</b>
Personnel or employment records including job applications, resumes, job descriptions, tests, physicals, job applications, disciplinary notices, performance reviews, job openings, selections for training, promotions, transfers, layoffs, terminations, etc.	Keep for a minimum of 2 years after records or files were initially created or received, or after an employment action has been taken (FEHA). <b>Note:</b> Under federal law, employment records must be preserved for at least 1 year from the date they are made or from the date of the personnel action involved.
Employment eligibility verification (I-9 forms)	Keep for 3 years after the date of employment begins or 1 year after termination of employment ends, <i>whichever is later</i> .
Payroll and employee wage records including names and addresses of all employees, the ages of any minors employed, time records of daily hours worked, wages paid, etc.	Various time requirements from 1-3 years depending on applicable state or federal law. Generally, keep for a minimum of 3 years.
Employment of minors (work permits or certificates)	Keep for a minimum of 3 years.
Employee's W-4 (withholding exemption certificate)	Keep for as long as it is in effect plus 4 years.
Unemployment insurance records	Keep for a minimum of 4 years after the date the tax is due or paid, <i>whichever is later</i> .
Social Security and Medicare records (FICA)	Keep for a minimum of 4 years after the date the tax is due or paid, <i>whichever is</i>