

UNITED METHODIST MINISTRIES OF MECOSTA COUNTY

RECORD RETENTION POLICY

This document represents United Methodist Ministries of Mecosta County’s policy regarding the retention and disposal of records and electronic documents.

Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention, and disposal schedule for physical records of United Methodist Ministries of Mecosta County and the retention and disposal of electronic documents. The Executive Pastor (the “Administrator”) is the officer in charge of the administration of this policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed.

The Administrator is also authorized to

- make modifications to the Record Retention Schedule as needed to ensure that it is in compliance with local, state, and federal laws and includes the appropriate document and record categories for United Methodist Ministries of Mecosta County;
- monitor local, state, and federal laws affecting record retention;
- annually review the record retention and disposal program; and
- monitor compliance with this policy.

SUSPENSION OF RECORD DISPOSAL IN EVENT OF LITIGATION OR CLAIMS

In the event United Methodist Ministries of Mecosta County is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning United Methodist Ministries of Mecosta County or may reasonably be aware of any anticipated litigation against or concerning United Methodist Ministries of Mecosta County, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

APPLICABILITY

This policy applies to all physical and electronic documents and records generated in the course of United Methodist Ministries of Mecosta County’s operation, including both original documents and reproductions. This policy was approved by the Leadership Team of United Methodist Ministries of Mecosta County on July 8, 2024 and shall be reviewed / revised every three years.

47 **APPENDIX A – RECORD RETENTION SCHEDULE**

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50 The Record Retention Schedule is organized as follows:

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53 **SECTION TOPIC**

54

55 A. Accounting and Finance

56 B. Contracts

57 C. Corporate Records

58 D. Electronic Documents

59 E. Payroll Documents

60 F. Personnel Records

61 G. Property Records

62 H. Tax Records

63 I. Contribution Records

64 J. Membership Records

65 K. Newsletters / Worship Bulletins

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68	A. ACCOUNTING AND FINANCE	
69	Record Type	Retention Period
70	Accounts Payable & Accounts Receivable	
71	Ledgers and Schedules	7 years
72		
73	Annual Audit Reports and	
74	Financial Statements	Permanent
75		
76	Annual Audit Records, including work	
77	papers and other documents that relate	
78	to the audit	7 years after completion of audit
79		
80	Bank Statements and Canceled Checks	7 years
81		
82	Bank Deposit Slips	3 years
83		
84	Credit Card Numbers	<i>*Full credit card numbers should</i>
85		<i>not be retained any longer than</i>
86		<i>immediate business needs and</i>
87		<i>merchant account agreements</i>
88		<i>dictate.</i>
89		
90	Deduction Authorization Records	4 years after authorization
91		expires or is superseded
92		
93	Employee Expense Reports	7 years
94		
95	General Ledgers	Permanent
96		
97	Notes Receivable Ledgers and Schedules	7 years
98		
99	Investment Records	7 years after sale of investment
100		
101	B. CONTRACTS	
102	Record Type	Retention Period
103	Contracts and Related Correspondence	
104	(including any proposal that resulted in	
105	the contract and all other supportive	
106	documentation)	7 years after expiration or
107		termination
108		
109	C. CORPORATE RECORDS	
110	Record Type	Retention Period
111	Corporate Records (minute books,	
112	Signed minutes of the Board and all	
113	committees, minutes of the Church	

114	Conference, minutes of the Charge	
115	Conference, corporate seals, articles	
116	of incorporation, bylaws, annual	
117	corporate reports)	Permanent
118		
119	Licenses and Permits	Permanent
120		
121	D. ELECTRONIC DOCUMENTS	
122	Record Type	Retention Period
123	Electronic Documents, including Microsoft	
124	Office documents, Pages documents, Numbers	
125	documents, PDF files, and PowerChurch.	
126	If an electronic document is reproduced into	
127	paper form, the official document will be	
128	considered the electronic document.	Retention depends on content.
129		
130	E. PAYROLL DOCUMENTS	
131	Record Type	Retention Period
132	Employee Deduction Authorizations	4 years after termination
133		
134	Payroll Deductions	Termination + 7 years
135		
136	W-2 and W-4 Forms	Termination + 7 years
137		
138	Garnishments, Assignments, Attachments	Termination + 7 years
139		
140	Payroll Registers (gross and net)	7 years
141		
142	Time Cards/Sheets	2 years
143		
144	Unclaimed Wage Records	6 years
145		
146	F. PERSONNEL RECORDS	
147	Record Type	Retention Period
148	Commissions/Bonuses/Incentives/Awards	7 years
149		
150	EEO- I/EEO-2 – Employer Information Reports	2 years after superseded or filing
151		(whichever is longer)
152		
153	Employee Earnings Records	Separation + 7 years
154		
155	Employee Handbooks	1 copy kept permanently
156		
157	Employee Personnel Records (including	
158	individual attendance records, application	
159	forms, job or status change records,	

160	performance evaluations, termination papers,	
161	withholding information, garnishments, test	
162	results, training and qualification records)	6 years after separation
163		
164	Employment Contracts – Individual	7 years after separation
165		
166	Employment Records – Correspondence	
167	with Employment Agencies and	
168	Advertisements for Job Openings	3 years from date of hiring
169		decision
170		
171	Employment Records - All Interviewed and	
172	Non-Hired Applicants (including all applications	
173	and resumes, results of post-offer,	
174	pre-employment physicals, results of	
175	background investigations, if any,	
176	related correspondence)	2-4 years (4 years if file contains
177		any correspondence which might
178		be construed as an offer)
179		
180	Job Descriptions	3 years after superseded
181		
182	Personnel Count Records	3 years
183		
184	Forms I-9	3 years after hiring, or
185		1 year after separation if later
186		
187	G. PROPERTY RECORDS	
188	Record Type	Retention Period
189	Correspondence, Property Deeds,	
190	Assessments, Licenses, Rights of Way	Permanent
191		
192	Property Insurance Policies	Permanent
193		
194	H. TAX RECORDS	
195	Record Type	Retention Period
196	Tax-Exemption Documents and Related	
197	Correspondence	Permanent
198		
199	IRS Rulings	Permanent
200		
201	Excise Tax Records	7 years
202		
203	Payroll Tax Records	7 years
204		
205	Tax Bills, Receipts, Statements	7 years

206		
207	Tax Returns – Income, Franchise, Property	Permanent
208		
209	Tax Work Paper Packages – Originals	7 years
210		
211	Sales/Use Tax Records	7 years
212		
213	Annual Information Returns - Federal / State	Permanent
214		
215	IRS or other Government Audit Records	Permanent
216		
217	I. CONTRIBUTION RECORDS	
218	Record Type	Retention Period
219	Records of Contributions	7 years
220		
221	Documents evidencing terms, conditions,	
222	or restrictions on gifts.	7 years after funds are expended
223		
224	J. MEMBERSHIP RECORDS	
225	Record Type	Retention Period
226	Membership register, baptisms, marriages,	
227	transfers, withdrawals, deaths, etc...	Permanent
228		
229	K. NEWSLETTERS / WORSHIP BULLETINS	
230	Worship bulletins are considered to be	
231	a part of the historic record of the local	
232	church. Copies of bulletins may be	
233	saved electronically or in print.	Permanent
234		
235	L. VOLUNTEER FORMS	
236	Record Type	Retention Period
237	Criminal background check results	
238	and waiver for background check form.	Permanent
239		