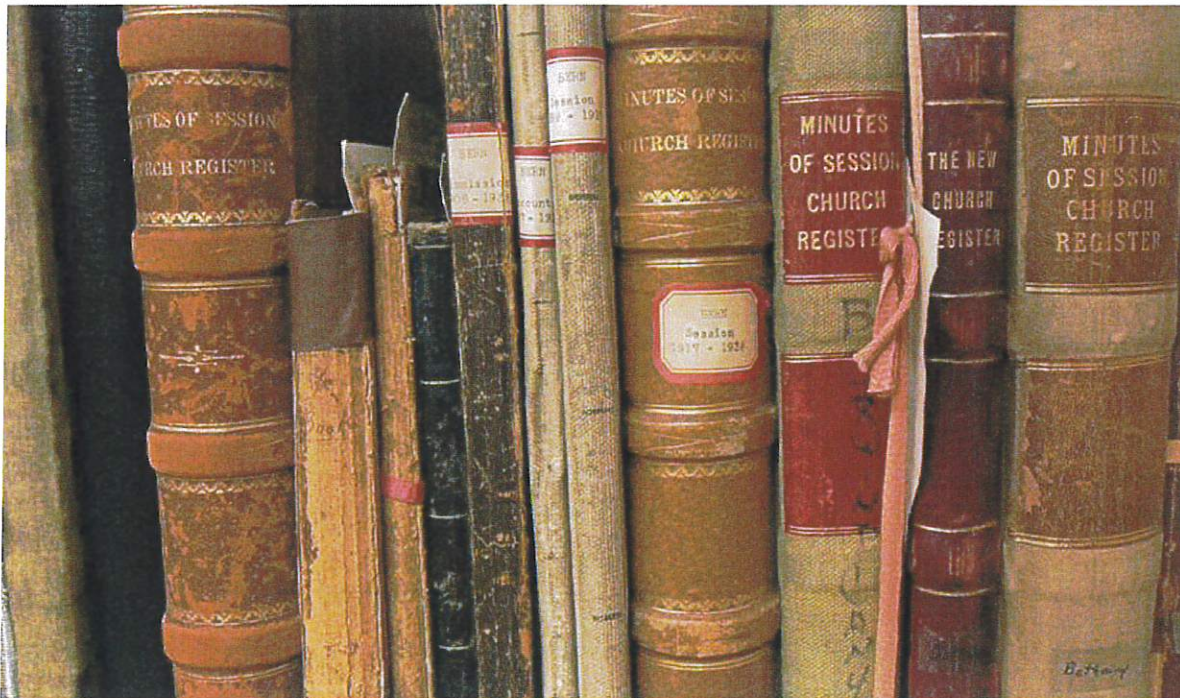


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## Records of Congregations

The Presbyterian Historical Society supports the record-keeping activities of all entities of the Church. For congregations, we carry out that mission by digitizing records; storing records of permanent value; and providing advice on records retention, storage, and preservation.



### RECORDS DIGITIZATION

We digitize original records and microfilm for PC(USA) congregations at a subsidized rate.

[digitization](#)

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## RECORDS DEPOSIT

We hold original records of permanent value on deposit in an environmentally controlled archival storage area with specialized fire detection and security systems. Congregations can deposit records at no charge. You retain ownership of the records and may request their return at any time with written authorization from the clerk of session.

### Records Deposit

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## ADVICE ON RECORDS MANAGEMENT

The Presbyterian Historical Society provides advice to congregations on records management but does not hold congregation records of temporary value. Our general retention schedule for congregations follows below. Retention requirements for financial and administrative records vary from state to state. For further assistance, congregations should consult Records Archivist David Staniunas, an accountant, or legal counsel.

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## RETENTION SCHEDULE FOR CONGREGATIONS

<b>Types</b>	<b>Retention Period</b>
Minutes	permanent
Registers	permanent
Annual reports	permanent
Bylaws/charters	permanent
Incorporation records	permanent
Annual budgets	permanent
Annual audits	permanent
Annual financial statements	permanent
Subject files: correspondence, minutes, or other records surrounding subject matter of continuing administrative or legal value, or comprising information on the mission, vision, and actions of the congregation	permanent

Manuals/handbooks	permanent
Newspapers/newsletters	permanent
Brochures/promotional material (1 copy)	permanent
Photographs	permanent
Architectural drawings, plats, plans, blueprints	permanent
Wills, bequests	permanent
Legal/judicial case records	permanent
Loan agreements	satisfaction + 20 years
Property appraisals, records of sale	20 years after sale
Personnel records/employee records	employment + 7 years
Contracts	active + 6 years
Accounts payable	7 years
Accounts payable invoices	7 years
Accounts receivable records	7 years
Bank statements	7 years
Canceled checks	7 years
Cash receipt records	7 years
Donations (regular, weekly)	7 years
Expense reports	7 years
FICA / W2 records	7 years
Payroll records	7 years
Petty cash records	7 years
Receipts of purchases	7 years
Bank deposit slips	3 years

General/routine correspondence (acknowledgments, requests, travel arrangements, etc.)	3 years
Travel plans/arrangements	3 years
Periodic financial statements	2 years
Data for updating mailing lists	1 year
Invitations	1 year
Meeting notices	1 year
Mailing lists	active
Reference/resource materials	active

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