

First Parish Brewster Unitarian Universalist Policy

Policy Title: Records Retention

Policy Number: 6.7

Purpose: This policy specifies the minimum time period that First Parish Brewster Unitarian Universalist (FPBUU) shall retain certain classes of records and documents, including both electronic and paper documents.

Revisions: New

Board Review Date: 05/20/2025

Congregations' Review Period: 05/30/2025 – 06/28/2025

Effective Date: 08/26/2025

POLICY STATEMENT

This policy specifies the minimum time period that FPBUU shall retain certain classes of records and documents, including both electronic and paper documents.

PROCEDURES

1. Required Retention Period for Different Classes of Records:

- Financial Records
 - Financial Records include (but are not limited to):
Records of member donations and bequests, operating budgets, insurance costs, employee time sheets, audits, invoices, payments, equipment leases.
 - Most Financial Records shall be retained for 7 years.
 - Exceptions to the 7-year retention rule for Financial Records include:
 - Year-end financial reports – retain forever;
 - Monthly bank statements – retain for 3 years;
 - Expired insurance policies – retain for 3 years;
 - Receipts – retain for 2 years;
 - Recurring statements – retain for 2 years;
 - Electric and gas statements – retain for 5 years.
- Tax Documents
 - Tax Exempt Certificates – retain forever;
 - IRS Form 990 – retain for 7 years;
 - The application for 501(c)(3), including all attachments – retain permanently;
 - The IRS determination letter for 501(c)(3) status – retain permanently.

- Employee and Personnel Records
 - Personnel Records and Applications for Employment – please refer to the Use & Protection of Personal Data Policy;
 - Employee Tax Records – retain for 7 years;
Employee tax records include but are not limited to: Employee Withholding Certificates (W-4s) and Non-Resident Alien Request for Exemption From Tax Withholding (CO-477);
 - Employee handbooks – retain prior versions permanently.
- Governance & Administrative Reports and Records
 - The following records shall be retained forever:
Annual reports, Annual Meeting packets, congregational meeting minutes, Board of Trustee packets (including minutes and meeting materials), bylaws, certification reports to UUA, and membership book.
- Real Property
 - Certificates of title to property – retain forever (even if a property is disposed of);
 - The following shall be retained until 7 years after a property is sold or disposed of:
Deeds; conveyances; covenants; easements; architectural drawings and blueprints; maps; soil testing maps; graphic representations of buildings, systems and land; surveys; plot plans; wiring diagrams; permits; and related documentation and correspondence;
 - Compliance inspection reports (fire, elevator, etc.) – retain for 7 years;
 - Repair and maintenance records and contracts – retain for 7 years beyond completion of every aspect of the contract, or for the period of any warranty contained in the contract, whichever is greater. (Emails that constitute a contract or a modification of a contract shall be stored as PDFs and retained for the same period, i.e., 7 years beyond completion of the contract.);
 - Lease agreements – Retain until 7 years after lease is terminated.
- Documents Related to the History and Life of FPBUU
 - Any and all documents considered to be significant to the history of FPBUU – retain forever;
 - The Weekly Angle – retain forever;
 - The Quarterly Angle – retain forever.

2. Responsibility for Retention of Records

The Administration and Finance Director (AFD) shall be responsible for implementing this Policy.

GUIDELINES

- Under no circumstances should a document be destroyed while any litigation, investigation or audit is pending, or reasonably foreseeable, in which the document can reasonably be expected to be relevant.
- If a record is electronic, it should be retained in electronic form. If a record is in paper form, it can be retained either as paper or converted to electronic and the paper record disposed of.

Documents of significant historic value shall be retained in the original paper form, even if converted into electronic form.

- All electronic records shall be backed up regularly and backup copies maintained offsite
- The retention requirements specified in this policy are minimum retention requirements only. FPBUU boards, committees and employees should use their own judgment as to whether it is in the best interests of FPBUU to retain certain documents for longer than is specified by this policy.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

No definitions are recommended at this time.