

- **Annual Changes in Terms of Call**
 - Completed by Pastor/ Clerk of Session
 - Submitted to COM through Presbytery Office
- **Board of Pensions – Change of Salary**
 - Completed by Treasurer/ Employer Representative
 - Only may be submitted using Benefits Connect or Boardlink

Note: Paper Forms are no longer used to report salary changes.

 - **Must be submitted within 60 days of change**
 - See “Keep Salary Information Up to Date” in Employer News
http://www.pensions.org/EmployerNews/Pages/2017_December.htm
[I#A3](#)
- **IRS – Compensation Reporting**
 - By January 31, provide Form W-2 to all employees (Full time and Part time), to whom the church provides guidance in their work
 - Note: Under the Internal Revenue Code, employees may be taxed on the **value** of employer-paid, group-term life insurance coverage for death benefits coverage in excess of \$50,000. The **value** of the benefits is not the same as the **dues paid**. Imputed income is to be reported on the W-2 form as part of the employee’s gross income for tax purposes.
 - See **Taxation of Death Benefits Dues Calculator**
<http://www.pensions.org/AvailableResources/Calculators/Pages/Taxation-of-Death-Benefit-Dues-Calculator.aspx>
 - By January 31, provide Form 1099 to those contract employees with whom the church has a formal contractual relationship
 - Completed by Treasurer
 - Submitted to the IRS
- **Annual Statistical Report & Clerk’s Questionnaire**
 - Completed by Clerk of Session
 - Submitted Online to General Assembly
- **Necrology Report**
 - Completed by Clerk of Session
 - Submitted to Presbytery Office
- **Per Capita Apportionment**
 - Payment submitted to Presbytery by Church Treasurer
- **2018 Business Mileage**
 - The New IRS Rate for 2018 is \$.545/ business mile