* **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: Pa per Forms are no longer used to report salary changes.***

* + **Must be *submitted within 60 days of change***

* **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 $50,000. The ***value*** of the benefits is not the same as the ***dues paid***. Imputed income is to be reported on the W-2 form as part of the employee’s gross income for tax purposes.
		- See **Taxation of Death Benefits Dues Calculator** <http://www.pensions.org/calc/taxDeathBen>
	+ By January 31, provide **Form 1099** to those contract employees with whom the church has a formal contractual relationship
	+ Completed by Treasurer
	+ Submitted to the IRS
* **Annual Statistical Report & Clerk’s Questionnaire**
	+ Completed by Clerk of Session
	+ Submitted Online to General Assembly
* **Necrology Report**
	+ Completed by Clerk of Session
	+ Submitted to Presbytery Office
* **Per Capita Apportionment**
	+ Payment submitted to Presbytery by Church Treasurer
* **2019 Business Mileage**
	+ The *new* IRS Rate for 2019 is **$.58/ business mile**