

- **Confirm/ Update the Church's Authorized Representative**
 - Through Benefits Connect, please confirm or update the information for the Church's Authorized Representative
 - To make the change, the individual will need to know and report the Church's PIN as assigned by GA, and the amount of the last invoice billed by the Board of Pensions
 - A very useful "Church Employer Toolkit" contains links offering guidance in reporting employment, enrollment, and other changes.
<https://app.smartsheet.com/b/publish?EQBCT=48a54126d1314b5c9fbc93ea4f8e968d>
- **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**
See "How Employers Can Use Benefits Connect" <http://www.pensions.org/what-we-offer/employer-guidance/How-to-use-Benefits-Connect-for-employers>
Paper 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
- **2022 Business Mileage**
 - The *new* IRS Rate for 2021 is **58.5 cents per business mile**
 - The rate for 2022 is an *increase* from 2021 (57 cents per mile).