

Understanding Clergy W-2 Forms

Clergy Financial Resources

www.clergytaxnet.com

Your total pay for the year, minus your housing allowance and certain elective deferrals, such as 403(b) plans.

Clergy W-2 wages not subject to Social Security. This box should be empty on a clergy W-2.

Clergy W-2 wages not subject to Medicare. This box should be empty on a clergy W-2.

Federal taxes withheld from paycheck. Clergy default to \$0 unless optional withholding is set up with the church.

Social Security is not withheld. This box should be empty on a clergy W-2.

Medicare is not withheld. This box should be empty on a clergy W-2.

Amounts deducted from wages for dependent care (Box 10) or other salary reduction plans (Box 12).

Clergy Own/Rent Home Housing Allowance
Clergy Parsonage
Parsonage/Manse Allowance
Utilities (if paid by church)
Fair Rental Value

Control Number used by employer to identify your W-2.

Wages reported that are subject to state income tax.

State taxes withheld from paycheck. Clergy default to 0 unless optional withholding is set up with the church.

Wages reported that are subject to locality income tax.

Local taxes withheld from paycheck. Clergy default to \$0 unless optional withholding is set up with the church.

Name or code of local tax jurisdiction in Boxes 18 & 19.

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service