

Illustration of a Sample W-2 completed for Ordained Clergy

This is a guideline for the church treasurer to follow. This is only a guideline and may not be accurate for each congregation's situation.

		a Employee's social security number PASTOR SSN	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer identification number (EIN) CHURCH ID		1 Wages, tips, other compensation (A)	2 Federal income tax withheld (B)	
c Employer's name, address, and ZIP code CHURCH NAME AND ADDRESS		3 Social security wages - Blank -	4 Social security tax withheld - Blank -	
		5 Medicare wages and tips - Blank -	6 Medicare tax withheld - Blank -	
		7 Social security tips	8 Allocated tips	
d Control number		9	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. PASTOR NAME AND ADDRESS		11 Nonqualified plans	12a See instructions for box 12 (C)	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b	
		14 Other HOUSING ALLOWANCE	12c	
			12d	
f Employee's address and ZIP code				
15 State Employer's state ID number	16 State wages, tips, etc. (A)	17 State income tax if applicable	18 Local wages, tips, etc. (D)	19 Local income tax if applicable
				20 Locality name

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

2021

Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS

(See Notice to Employee on the back of Copy B.)

Safe, accurate,
FAST! Use



- Box 1 & Box 16 (A) Should include Salary and Taxable Benefits and SECA Allowance, but not Housing Allowance or Reimbursable Plan Payments
- Box 2 (B) Federal Tax Withheld, if applicable
- Box 12 (C) Indicates any contributions to a 403(b) plan or optional pension account taken from pastor's salary
- Box 13 Indicates that the pastor is participating in the church's retirement plan.
- Box 14 Indicates amount of housing allowance paid to the pastor (Optional to report to IRS)
- Boxes 18, 19 & 20 (D) If the church is in a taxing locality, complete these boxes. In most cases the amount will be the same as Box 1, unless there is an amount also shown in Box 12.



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