Illustration of a Sample W-2 completed for Ordained ClergyThis is a guideline for the church treasurer to follow. This is only a guideline and may not be accurate for each congregation's situation.

(See Notice to Employee on the back of Copy B.) Box 1 & Box 16 (A) Should include Salary and <u>Taxable</u> Benefits and SECA Allowance, but not Housing Allowance or Reimbursable Plan Payments Box 2 (B) Federal Tax Withheld, if applicable		PASTOR SSN OMB No. 154	are required to file a tax return,	a negligence penalty or other sanction	
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Box 12 (C) Indicates any contributions to a 403(b) plan or optional pension account taken	Box 12	(C) Indicates any contributions to a	403(b) plan or optional pen	sion account taken	
from pastor's salary		from pastor's salary			
	D 40		!- 45		
Box 13 Indicates that the pastor is participating in the church's retirement plan.	B0X 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)	Box 14	Indicates amount of housing allowance paid to the pastor (Optional to report to IRS)			
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	Boxes 18, 19 & 20	(D) If the church is in a taxing locality, complete these boxes. In most cases the			

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