

22222 Void <input type="checkbox"/>		a Employee's social security number 111-11-1111		OMB No. 1545-0008			
b Employer identification number (EIN) 99-9999999			1 Wages, tips, other compensation 28590.00		2 Federal income tax withheld		
c Employer's name, address, and ZIP code First Lutheran Church  621 Main Street  Spokane, WA 99208			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		10 Dependent care benefits		
e Employee's name, address, and ZIP code  Joseph P Smith  324 Cedar Ave Spokane, WA 99207			11 Nonqualified plans		12a See instructions for box 12 E   6000.00		
			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
			14 Other  30000.00 Salary 30000.00 Housing 4590.00 SECA		12c		
					12d		
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**  
 Copy 1—For State, City, or Local Tax Department  
 Copy D—For Employer.

**2019**

Department of the Treasury—Internal Revenue Service  
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

**Clergy W-2**

Boxes a-f: Self explanatory

Box 1: Wages, tips, other compensation. Items include salary, SECA offset (sometimes called social security tax allowance), any bonuses or gifts paid by the employer, severances, any type of travel or expense allowances given by the employer for which there is no accountable reimbursement plan. Do not include the housing allowance (or parsonage value) in box 1. Also decrease box 1 by any voluntary contribution the pastor makes to her pension account or any voluntary contribution made to a flexible spending account. Employer paid benefits like health insurance payments and employer pension contributions are never added to this box.

Box 2: Is usually left blank as most pastors file and pay quarterly self-employment taxes. The pastor can though enter into a voluntary withholding agreement and tell the employer if they would like a certain amount withheld on their behalf.

Boxes 3-6: Leave blank

Box 12: The most common entry for box 12 is code E followed by the amount the pastor contributed voluntarily to his 403(b) pension account. Code W is used for employer contributions to a Health Savings Account

Box 13: The retirement plan box should be checked if the pastor is enrolled with Portico

Box 14: Is the best place to provide the breakdown of compensation, in particular the housing allowance or the value of the parsonage and church paid utilities. **Please note that clergy employees do owe self-employment taxes on either the value of the parsonage/utilities furnished or the housing allowance so it's important your pastor knows this amount**

Boxes 15-20: Complete according to your state's requirements