

Understanding W-2 Forms for Clergy

Form W-2 Wage and Tax Statement 2013
Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

Callout Boxes:

- Top Left:** Dual-Status Minister's W-2 wages not subject to Social Security. This box should be left blank on a clergy's W-2.
- Top Left (Lower):** Dual-Status Minister's W-2 wages not subject to Medicare. This box should be left blank on a clergy's W-2.
- Top Center:** Total pay for the year, minus housing allowance and certain elective deferrals.
- Top Right:** Federal taxes withheld from paycheck. Clergy default to \$0 unless optional withholding is set up with the church.
- Right Side (Top):** Social Security is not withheld. This box should be left blank on a clergy's W-2.
- Right Side (Middle):** Medicare is not withheld. This box should be left blank on a clergy's W-2.
- Right Side (Lower):** Amounts deducted from wages for dependent care (Box 10) or other salary reduction plans (Box 12).
- Bottom Right:** Wages reported that are subject to locality income tax.
- Bottom Right (Lower):** Local taxes withheld from paycheck. Clergy default to \$0 unless optional withholding is set up with the church.
- Bottom Right (Bottom):** Name or code of local tax jurisdiction in Boxes 18 & 19.
- Center:** Additional Information Box: Housing Allowance, Parsonage/Manse Allowance, Utilities (if paid by church), Fair Rental Value, SE Tax paid by church.

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| <ul style="list-style-type: none"> a. Employee's Social Security Number b. Employer identification number (EIN) c. Employer's name, address, and ZIP code d. Control Number e. Employee's first name and initial Last Name f. Employee's address and ZIP code 1. Wages, tips, other compensation 2. Federal income tax withheld 3. Social security wages 4. Social security tax withheld 5. Medicare wages and tips | <ul style="list-style-type: none"> 6. Medicare tax withheld 10. Dependent Care Benefits 12. Codes 13. Checkboxes – Retirement Plan 14. Other 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 |
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