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NORTH TEXAS
CENTER FOR CONNECTIONAL RESOURCES

INFORMATION FOR COMPLETING CLERGY W-2 FORM

This information is a concise guide to church treasurers. You may access detailed instructions at www.irs.gov or obtain a copy from your local IRS office or call 800-829-3676.

Box a. Enter pastor's/employee's social security number.

Box b. Your church Federal ID number, same as reported on Form 941.

Box c. Your church name and address.

Box d. Optional. (Leave blank.)

Box e. Name as shown on Social Security card. No titles. Employee's address and zip code.

Box 1. Actual Wages paid during the year minus pre-tax deductions (Examples: FSA, pastor's contribution to health insurance premium, housing/furnishings allowance, UMPIP savings)

Box 2. Enter federal income taxes withheld from wages, if any. Same as reported on Form 941

Box 3, 4, 5 & 6 are to be left blank. Pastors are self employed for Social Security tax purposes.

Box 7, 8, 9 & 10 are not applicable. Leave blank.

Box 11. Should be blank unless the pastor has set up a nonqualified plan other than General Board of Pension plan.

Box 12. Show codes and amounts of pre-tax contributions made by the pastor to UMPIP. Usually enter "E" (Elective deferrals under a section 403(b) salary reduction agreement) in 12a and the UMPIP or tax-deferred amount.

Box 13. Enter "X" under Retirement Plan.

Box 14. You may include information on housing allowance here or leave blank.

Penalty for W-2 Errors: Be aware that the IRS will penalize employers that mismatch employee names and Social Security numbers. Check SS card if available. You can verify names and numbers by calling 800-772-6270. You need to give the church's EIN and then the employee's name, SSN, birth date and gender.