

2024 Fact Pattern #1

Fact		Amount
Paid to pastor	A Cash salary paid (should agree to Benefits Statement and include Moving Expenses paid by the church)	\$45,600
	B Cash housing allowance (should agree to Benefits Statement)	\$12,000
Withheld from pastor's paycheck	C UMPIP 403(b) pre-tax contribution by pastor	\$4,000
	D Pastor's medical insurance premiums (e.g., enrolled in Family 3 plan) if church has active Internal Revenue Code Section 125 Plan with Dental PPO and Vision Full Service--Pastor's enrolled in HealthFlex and the premium is greater than the premium Credit; the amount over the Premium Credit that is deducted from Pastor's Paycheck total for 2024 amount goes here	\$0
	E HSA Amounts withheld from pastor's paycheck (pastor's voluntary contributions)	\$2,000
Other significant tax items	F Parsonage/housing allowance exclusion per resolution	\$15,000
	G HSA Deposits to pastor's HSA account by church (monthly premium credit amount in excess of monthly premium or lump sum HSA contribution for select plans) example: Family H5000 with DentalPPO and Vision Full Service \$237/mo)	\$2,844
	H Imputed life insurance income in excess of IRS allowance (\$100,000 coverage, \$50,000 allowed). Imputed income based on employee age, see IRS table in <u>Publication 15-B</u> under Group Term Life section. Example age = 56 yrs	\$258
	I Dependent Care Flexible Spending employee contributions withheld from pastor's paycheck	\$1,200

W-2 Worksheet-Taxable Wage Boxes #1

BOX # →		1	16	18	10	12a	12b	12c	14	
		Amount	Fed	Ohio	Muni	Dependent Care Flexible Spending Acct	"C"	"E"	"W"	Housing Exclus"
A	Cash salary paid to pastor	45,600	45,600	45,600	45,600					
B	Cash housing/parsonage allowance paid to pastor	12,000	12,000	12,000	12,000					
C	UMPIP (403(b)) pre-tax employee contributions	4,000	(4,000)	(4,000)				4,000		
D	Pastor's share of West Ohio insurance premium	-								
E	HSA contributions withheld from paycheck ('EE Voluntary Contributions)	2,000	(2,000)	(2,000)	(2,000)				2,000	
F	Housing/parsonage exclusion resolution amount	15,000	(15,000)	(15,000)	(15,000)					15,000
G	HSA payment by local church (ER HSA is amount of Premium credit over Premium or lump sum HSA amount for selected plans)	2,844							2,844	
H	Imputed income for \$50,000 of life insurance	258	258	258	258		258			
I	EE Dependent Care Flexible Spending Acct - 'EE Voluntary Contribution	1,200	(1,200)	(1,200)	(1,200)	1,200				
	Total	82,902	35,658	35,658	39,658	1,200	258	4,000	4,844	15,000

CLERGY W-2 EXAMPLE 2024 #1

VOID <input type="checkbox"/>	a Employee's social security number XXX-XX-XXXX	OMB No. 1545-0008			
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation \$35,658	2 Federal income tax withheld \$XX,XXX		
c Employer's name, address, and ZIP code Any Church UMC 1234 AnyStreet Dr. Any Town, OH 43XXX		3 Social security wages	4 Social security tax withheld \$0		
		5 Medicare wages and tips	6 Medicare tax withheld		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits \$1,200		
e Employee's first name and initial Last name Suff. Jane J. Doe 1234 Wesley Drive Free Weddings, OH XXXXX		11 Nonqualified plans		12a See instructions for box 12 C \$258	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b E \$4,000		
		14 Other Housing Exclusion: \$15,000		12c W \$4,844	
				12d	
15 State Employer's state ID number OH XX-XXXXXXX	16 State wages, tips, etc. \$35,658	17 State income tax \$X,XXX	18 Local wages, tips, etc. \$39,658	19 Local income tax \$XXXX	20 Locality name XXXX

Form **W-2** Wage and Tax Statement
 Copy D—For Employer

2024

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

School District Income Tax is reported in Box 19; District name and number in Box 20

2024 Fact Pattern #2

Fact		Amount
Paid to pastor	A Cash salary paid (should agree to Benefits Statement and include Moving Expenses paid by the church)	\$45,600
	B Cash housing allowance (should agree to Benefits Statement)	\$12,000
Withheld from pastor's paycheck	C UMPIP 403(b) pre-tax contribution by pastor	\$4,000
	D Pastor's medical insurance premiums (e.g., enrolled in Family 3 plan) if church has active Internal Revenue Code Section 125 Plan with Dental PPO and Vision Full Service--Pastor's enrolled in HealthFlex H2000 with HSA/FAM or H2500 with HSA/FAM premium is greater than the premium Credit; the amount over the Premium Credit that is deducted from Pastor's Paycheck total for 2024 amount goes here; example used H2000 HSA/FAM with Dental & Vision	\$5,928
	E HSA Amounts withheld from pastor's paycheck (pastor's voluntary contributions)	\$2,000
Other significant tax items	F Parsonage/housing allowance exclusion per resolution	\$15,000
	G HSA Deposits to pastor's HSA account by church (monthly premium credit amount in excess of monthly premium or lump sum HSA contribution for select plans) example: Family H2000 with DentalPPO and Vision Full Service lump sum pymt amount)	\$2,000
	H Imputed life insurance income in excess of IRS allowance (\$100,000 coverage, \$50,000 allowed). Imputed income based on employee age, see IRS table in <u>Publication 15-B</u> under Group Term Life section. Example age = 56 yrs	\$258
	I Voluntary Flexible Spending employee contributions withheld from pastor's	\$1,200

W-2 Worksheet-Taxable Wage Boxes #2

BOX # →		1	16	18	10	12a	12b	12c	14	
		Amount	Fed	Ohio	Muni	Dependent Care Flexible Spending Acct	"C"	"E"	"W"	Housing Exclus"
A	Cash salary paid to pastor	45,600	45,600	45,600	45,600					
B	Cash housing/parsonage allowance paid to pastor	12,000	12,000	12,000	12,000					
C	UMPIP (403(b)) pre-tax employee contributions	4,000	(4,000)	(4,000)				4,000		
D	Pastor's share of West Ohio insurance premium	5,928	(5,928.00)	(5,928.00)	(5,928)					
E	HSA contributions withheld from paycheck ('EE Voluntary Contributions)	2,000	(2,000)	(2,000)	(2,000)				2,000	
F	Housing/parsonage exclusion resolution amount	15,000	(15,000)	(15,000)	(15,000)					15,000
G	HSA payment by local church (ER HSA is the lump sum HSA amount for selected plans, i.e., H2000 HSA/FAM w Dental & Vision)	2,000							2,000	
H	Imputed income for \$50,000 of life insurance	258	258	258	258		258			
I	EE Flexible Spending Acct - 'EE Voluntary Contribution (exclude frm Tax Wages but don't report on W-2)	1,200	(1,200)	(1,200)	(1,200)					
	Total	87,986	29,730	29,730	33,730	-	258	4,000	4,000	15,000

CLERGY W-2 EXAMPLE 2024 #2

VOID <input type="checkbox"/>	a Employee's social security number XXX-XX-XXXX	OMB No. 1545-0008			
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation \$29,730	2 Federal income tax withheld \$XX,XXX		
c Employer's name, address, and ZIP code Any Church UMC 1234 AnyStreet Dr. Any Town, OH 43XXX		3 Social security wages	4 Social security tax withheld \$0		
		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 first name and initial Last name Suff. Jane J. Doe 1234 Wesley Drive Free Weddings, OH XXXXX		11 Nonqualified plans	12a See instructions for box 12 C \$258		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b E \$4,000		
		14 Other Housing Exclusion: \$15,000	12c W \$4,000		
			12d		
f Employee's address and ZIP code					
15 State Employer's state ID number OH XX-XXXXXXX	16 State wages, tips, etc. \$29,730	17 State income tax \$X,XXX	18 Local wages, tips, etc. \$33,730	19 Local income tax \$XXXX	20 Locality name XXXX

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 Box 19; District name and number in Box 20