

# 2025 Fact Pattern #1

Fact		Amount
Paid to pastor	A Cash salary paid (should agree to Benefits Statement <b>and include Moving Expenses paid by the church</b> )	\$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 <b>Pastor's medical insurance premiums (e.g., enrolled in Family 3 plan) if church has active Internal Revenue Code Section 125 Plan</b> 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 2025 amount goes here	\$0
Other significant tax items	E HSA Amounts withheld from pastor's paycheck (pastor's voluntary contrib)	\$2,000
	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	\$430
	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
						Dependent Care Flexible Spending				
		Amount	Fed	Ohio	Muni	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	430	430	430	430			430		
I	EE Dependent Care Flexible Spending Acct - 'EE Voluntary Contribution	1,200	(1,200)	(1,200)	(1,200)	1,200				
	Total	83,074	35,830	35,830	39,830	1,200	430	4,000	4,844	15,000

## CLERGY W-2 EXAMPLE 2025 #1

VOID <input type="checkbox"/>	a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008					
b Employer identification number (EIN) <b>XX-XXXXXXX</b>			1 Wages, tips, other compensation <b>\$35,830</b>		2 Federal income tax withheld <b>\$XX,XXX</b>			
c Employer's name, address, and ZIP code  <b>Any Church UMC 1234 AnyStreet Dr. Any Town, OH 43XXX</b>			3 Social security wages		4 Social security tax withheld <b>\$0</b>			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits <b>\$1,200</b>			
e Employee's first name and initial  <b>Jane J. Doe 1234 Wesley Drive Free Weddings, OH XXXXX</b>			11 Nonqualified plans		12a See instructions for box 12  <b>C</b> <b>\$430</b>			
			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
			14 Other  <b>Housing Exclusion: \$15,000</b>		12c  <b>W</b> <b>\$4,844</b>			
					12d			
f Employee's address and ZIP code								
15 State <b>OH</b>	Employer's state ID number <b>XX-XXXXXXX</b>	16 State wages, tips, etc <b>\$35,830</b>	17 State income tax <b>\$X,XXX</b>	18 Local wages, tips, etc <b>\$39,830</b>	19 Local income tax <b>XXXX</b>	20 Locality name <b>XXXX</b>		

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

# 2025

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

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

# 2025 Fact Pattern #2

Fact		Amount
Paid to pastor	A Cash salary paid (should agree to Benefits Statement <b>and include Moving Expenses paid by the church</b> )	\$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 <b>Pastor's medical insurance premiums (e.g., enrolled in Family 3 plan) if church has active Internal Revenue Code Section 125 Plan</b> 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 2025 amount goes here; example used H2000 HSA/FAM with Dental & Vision	\$5,928
	E HSA Amounts withheld from pastor's paycheck (pastor's voluntary contrib)	\$2,000
	F Parsonage/housing allowance exclusion per resolution	\$15,000
Other significant tax items	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 2.2 in <u>Publication 15-B</u> under Group Term Life section. Example age = 56 yrs	\$430
	I Voluntary Flexible Spending employee contributions withheld from pastor's paycheck	\$1,200

## W-2 Worksheet-Taxable Wage Boxes #2

	BOX #	→	1	16	18	10	Dependen t Care	12a	12b	12c	14
			Amount	Fed	Ohio	Muni	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/personage 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)	(5,928)	(5,928)					
E	HSA contributions withheld from paycheck ('EE Voluntary Contributions)		2,000	(2,000)	(2,000)	(2,000)					2,000
F	Housing/personage 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		430	430	430	430					430
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)					
	<b>Total</b>		88,158	29,902	29,902	33,902	-	430	4,000	4,000	15,000

## CLERGY W-2 EXAMPLE 2025 #2

VOID <input type="checkbox"/>	a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008					
b Employer identification number (EIN) <b>XX-XXXXXXX</b>			1 Wages, tips, other compensation <b>\$29,902</b>		2 Federal income tax withheld <b>\$XX,XXX</b>			
c Employer's name, address, and ZIP code  <b>Any Church UMC 1234 AnyStreet Dr. Any Town, OH 43XXX</b>			3 Social security wages		4 Social security tax withheld <b>\$0</b>			
			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  <b>Jane J. Doe 1234 Wesley Drive Free Weddings, OH XXXXX</b>			11 Nonqualified plans  13 <input type="checkbox"/> <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		12a See instructions for box 12  12b <input type="checkbox"/> <input checked="" type="checkbox"/> E <b>\$4,30</b>			
			14 Other  <b>Housing Exclusion: \$15,000</b>		12c <input type="checkbox"/> <input checked="" type="checkbox"/> W <b>\$4,000</b>			
					12d <input type="checkbox"/>			
f Employee's address and ZIP code								
15 State <b>OH</b>	Employer's state ID number <b>XX-XXXXXXX</b>	16 State wages, tips, etc. <b>\$29,902</b>	17 State income tax <b>\$X,XXX</b>	18 Local wages, tips, etc. <b>\$33,902</b>	19 Local income tax <b>\$XXXX</b>	20 Locality name <b>XXXX</b>		

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Box 19; District name and number in Box 20**