

W-2 Sample for Ordained Staff

Below is a sample W-2 form for 2017 showing where to place the reporting information for pastors and lay employees.

a Employee's social security number		Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code		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 Verification code	10 Dependent care benefits
e Employee's first name and initial Last name Suff.		11 Nonqualified plans	12a See instructions for box 12
f Employee's address and ZIP code		13 Statutory employee Retirement plan Third-party sick pay	12b
		14 Other	12c
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** 2017 Department of the Treasury - Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.

Report all wages.
Do NOT include the pastor's Housing Allowance in Box 1.
Total cash paid to pastor should be reduced by the housing allowance

Box 4 and 6 are left blank for pastors.

Box 3 and 5 are left blank for pastors

Use Box 12a to report the annual amount sent to the Board of Pensions for the **Medical portion only**.
Do not include the pension or disability amounts. Use Code DD

Box 20 must include the local tax code for location that the taxes were withheld.

Use Box 14 to report the Housing Allowance
Make sure to label as "Housing Allowance"

Do NOT include the pastor's Housing Allowance in Box 19.
Housing Allowance is not taxable for local wages paid in Pennsylvania

Report the total amount paid for the local LST tax here.

Indicate **LST** here along with the location that the LST tax was paid.

W-2 Deadlines

- Deadline to Employees: Churches have until January 31 to provide a Form W-2 to their pastor(s) and lay employee(s).
- Deadline to Government: Don't forget to send the federal and state governments their copy with the appropriate transmittal form. Due by February 28.