

Pastor's Compensation

Type of Income		SOURCE OF INCOME	INCOME SUBJECT TO FEDERAL INCOME TAX AND INCLUDED IN BOX 1 OF W-2	INCOME SUBJECT TO SELF EMPLOYMENT SOCIAL SECURITY TAX AND REPORTED WITH PASTOR'S 1040 ON FORM SE	YOUR COMPENSATION PACKAGE AMOUNTS	
COMPENSATION	1	Cash base salary	Yes	Yes		Box 1
	2	Housing allowance when pastor owns home or rents	No	Yes		Box 14
	3	Fair rental value of parsonage	No	Yes		Box 14
	4	Utilities paid directly by church	No	Yes		Box 14
	5	Cash housing allowance for pastor living in parsonage	No	Yes		Box 14
FRINGE BENEFITS	6	Accountable reimbursement plan for auto or professional expenses	No	No		
	7	Nonaccountable reimbursement plan for auto or professional expenses	Yes	Expenses deductible for Soc Sec Only		Box 1
	8	Personal use of employer-provided auto	Yes	Yes		Box 1
	9	Church's contribution to retirement plan	No	No		
	10A	Group health insurance paid by church	No	No		
	10B	Medical expense reimbursement plan for insurance or medical expenses	HOT TOPIC			
	11	Premium for group term life insurance over \$50,000.	Yes	Yes		Box 1
OTHER	12	Reimbursement for qualified moving expenses if deductible under IRS rules	Yes	Yes		Box 1
	13	Reimbursement for non-qualified moving expenses if deductible under IRS rules	Yes	Yes		Box 1
	14	403(b) salary deferral contribution	No	No		Box 12, code E
	15	Social Security offset paid by church	Yes	Yes		Box 1
	16	Bonuses, love offerings, or gifts from church	Yes	Yes		Box 1
	17	Implied interest on low or no interest loans over \$9,999.99 by church	Yes	Yes		Box 1
	18	Salary reduction for charitable contribution to the church	Yes	Yes		Box 1

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W2	
1 Wages, tips, other compensation 0	2 Federal income tax withheld
3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld
14 Other Housing Allowance 0 Fair Rental Value 0 Utilities 0 Cash HA for parsonage 0	12a 12b 403b 0 12c 12d
16 State wages, tips, etc	17 State income tax
18 Local wages, tips, etc	19 Local income tax