

CLERGY TAX REPORTING: ILLUSTRATED EXAMPLE

a Employee's social security number 011-00-1111		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 00-0246810		1 Wages, tips, other compensation 45,000.00	2 Federal income tax withheld				
c Employer's name, address, and ZIP code First United Church 1042 Main Street Hometown, Texas 77099		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 John E. Michaels 1040 Main Street Hometown, Texas 77099		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b		
		14 Other Parsonage Allowance \$16,800		12c		12d	
		f Employee's address and ZIP code					
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	

Clergy

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.

You may have other entries to make - this is the minimum you would have to fill out.

a Employee's social security number 011-00-1111		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN)		1 Wages, tips, other compensation 3,400.00	2 Federal income tax withheld 272.00				
c Employer's name, address, and ZIP code Hometown College 40 Honor Road Hometown, Texas 77099		3 Social security wages 3,400.00		4 Social security tax withheld 210.80			
		5 Medicare wages and tips 3,400.00		6 Medicare tax withheld 49.30			
		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 John E. Michaels 1040 Main Street Hometown, Texas 77099		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b		
		14 Other		12c		12d	
		f Employee's address and ZIP code					
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	

Lay

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.