



West Ohio Conference
The United Methodist Church

2022 Clergy Example W-2
For West Ohio Local Churches



2022 Fact Pattern

Paid to Pastor	A	Cash Salary paid (should agree with Benefit Statement and include any moving expenses paid)	\$44,270
	B	Cash housing allowance (as on Benefits Statement)	\$12,000
Withheld from Pastor's Paycheck	C	Pastor's 403(b) UMPIP contributions	\$4,000
	D	Insurance premiums paid by pastor (under Section 125 plan & enrolled in conference's health plan)	\$4,212
	E	HSA amounts withheld from pastor's paycheck	\$2,000
Other significant tax items	F	Parsonage/housing exclusions per resolution	\$15,000
	G	HSA deposits by West Ohio Conf. to Pastor's HSA	\$2,000
	H	Imputed life insurance income over \$50,000 (\$50,000 for FT clergy). See Group Term Life Table of IRS Table 15-B)	\$258



W-2 Worksheet-Taxable Wage Boxes

	BOX # →		1	16	18	12a	12b	12c	14
		Amount	Fed	Ohio	Muni	“C”	“E”	“W””	Housing Exclus.”
A	Cash salary paid to pastor	44,270	44,270	44,270	44,270				
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	4,212	-4,212	-4,212	-4,212				
E	HSA contributions withheld from paycheck	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 West Oho	2,000						2,000	
H	Imputed income for \$50,000 of life insurance	258	258	258	258	258			
	Total		31,316	31,316	35,316	258	4,000	4,000	15,000

Example 2022 Clergy W-2

22222		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 31,316		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 0		4 Social security tax withheld 0					
			5 Medicare wages and tips 0		6 Medicare tax withheld 0					
			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.		11 Nonqualified plans		12a C 258		
Rev. Jane J. Doe 1234 Wesley Dr Free Weddings, OH XXXXX		f Employee's address and ZIP code		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 Exclus 15,000		12c W 4,000				
						12d				
15 State Employer's state ID number OH XX-XXXXXXX		16 State wages, tips, etc. 31,316		17 State income tax X,XXX		18 Local wages, tips, etc. 35,316		19 Local income tax XXXX		20 Locality name XXXX

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department



West Ohio Conference

2022

Department of the Treasury—Internal Revenue Service

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