

# Form W-2 Reminders

- **Housing Resolution:** Do not include the pastor's housing resolution in Box 1. Total cash paid to pastor should be reduced by this amount and the resultant figure reported in Box 1. The housing resolution amount may be reported in Box 14 as "Housing Allowance."
- **Employee/Clergy Contributions to UMPIP:** Use Box 12a to report amounts withheld from pay and contributed on a *tax-deferred* basis. Indicate code E. Amounts contributed on a tax-paid basis should be included in Box 1.
- **CRSP and UMPIP Employer Contributions:** The box labeled "Retirement Plan" should be checked for all persons participating in a United Methodist Church pension plan (employer contribution plan).
- **Dependent Care Contributions:** Contributions to the conference Dependent Care Assistance Plan are to be reported in Box 10.
- **Medical Expense Contributions:** Contributions to the conference Medical Flexible Spending Account are **not reported** on the Form W-2.
- **Employee contribution to Conference Health Insurance:** If you have a lay employee that has salary withheld to pay the employee share of the conference group health insurance premium, do not report that amount in Box 1. In addition, the church should not withhold FICA tax on that amount nor should they pay the employer share of FICA.

Report all wages. Do **NOT** include the pastor's Housing Resolution in Box 1. Total cash paid to pastor should be reduced by the housing resolution, medical flex and dependent care accounts. Report resultant figure in Box 1.

Box 3 and 5 are left blank for pastors.

Use Box 10 to report contributions to the Conference Dependent Care Plan. Contributions to the Conference Medical Flexible Spending Account are **NOT** reported on the Form W-2.

Use Box 12a to report amount withheld from pay and sent to the General Board of Pension for UMPIP investment on a tax-deferred basis. Indicate code E.

Mark the box labeled "Retirement Plan" for all persons participating in a United Methodist Church Employer Contribution Pension Plan.

The Housing Resolution amount may be reported in Box 14 as "Housing Allowance."

2007

Form **W-2** Wage and Tax Statement  
 Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Department of the Treasury—Internal Revenue Service  
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