

Pastor Compensation Form		Form W-2 Wage and Tax Statement	
Line	Description	Box	Description
+ 1	Church Contribution to Pastor Compensation		
+ 2	Equitable Compensation		
+ 3	Cash Allowances Paid Directly to Pastor		
= 4	Total or Gross Cash Payment	→ 1	Wages, tips, other compensation
	Pastor's Contribution to Health Insurance Premium (after tax)		
+ 5		1	Wages, tips, other compensation
			If a IRS-approved Cafeteria Plan, then payroll deductions are excluded from
- 6	Flexible Spending Plan	1	Wages, tips & other compensation (Box 1)
- 7	UMPIP Contribution (and 7a is "Yes")	1	Excluded from Box 1 but report in Box 12
7a	Yes	12	Code E - Elective deferral under a section 403(b) salary reduction agreement
- 8	403B Contribution to Other than UMPIP	12	Code E - Elective deferral under a section 403(b) salary reduction agreement
			If Line 5 is zero and UMPIP (Line 7) and 403(b) contributions (Line 8) are tax deferred, Line 10 less Line 14 should equal the amount in Box 1 of W-2
= 10	Net Compensation		Amount + label "Housing Exclusion" (Exclude lesser of the housing exclusion or the amount actually spent from compensation)
- 14	Housing Exclusion Declaration	14	
15a	Type of Other Insurance		Not reported unless cash supplement paid; then include in Box 1
17	Housing Allowance	14	Amount + label "Housing Allowance"
19	Estimate of Clergy Retirement Security Plan (CRSP)	13	Check box "Retirement plan"

