

**The Presbytery of Long Island
Committee On Ministry
January, 2019**

W-2 FORMS FOR PASTORS

These are the items that most church treasurers would need to report in specific boxes on the W-2 form:

- Box 1 Cash salary (not including manse allowance or housing allowance)
 SECA Tax reimbursement
 Business expense reimbursements not properly accounted for
 Moving expenses paid by the church
 Imputed income from life insurance (use calculator on **www.pensions.org**)
- Box 2 Income taxes withheld (voluntarily, if any)
- Boxes 12 a-d Fill in one relevant item per line and use this code in first box for each item:
- C Amount of imputed income from life insurance (see above)
 E Amount of 403b (tax-deferred investment) contributions
- Box 13 Check the appropriate box, usually only “Retirement plan”
- Box 14 This box is optional, used to provide information, such as:
 Manse/Parsonage/Housing Allowance (state amount and what it is)
 Rental value of manse (state amount and what it is)

