

## Form W-2 Reminders

- Housing Exclusion 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 12 to report amounts withheld from pay and contributed on a tax-deferred basis. Indicate code E. Use Box 12 to report amounts contributed on a tax-paid basis to Roth IRA. Indicate code BB.
- Health Savings Account: Use Box 12 to report amounts **from all sources** to a Health Savings Account. This includes plan contributions, excess premium and personal contributions. Use code W.
- 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 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.

22222		VOID <input type="checkbox"/>	a Employee's social security number		For Official Use Only OMB No. 1545-0048	
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code			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	10 Dependent care benefits		
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12	
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b
			14 Other <input type="checkbox"/>			12c
						12d
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

**Form W-2 Wage and Tax Statement 2024**  
 Department of the Treasury—Internal Revenue Service  
 Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.  
 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.  
 Cat. No. 10134D

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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

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.

Box 3 and 5 are left blank for pastors

Use Box 12a to report amount withheld from pay: UMPIP investment on a tax deferred basis - code E. UMPIP Roth IRA contributions - code BB. Health Savings Account personal contributions - code W

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."