

Clergy Income Worksheet for ordained or licensed pastors, ministers, priests and rabbis

Worksheet for: Client Spouse

- Attach a copy of your housing allowance and/or exclusion letter(s) or declaration(s) or pay agreement(s) for this tax year & next, if available.
- Visit <http://www.sharetheharvest.com/php/w2former.htm> for help preparing clergy W-2s.

Form W-2 Review for Clergy:

1. Does your clergy W-2 have anything listed in boxes 3 through 6?

No Yes If YES, there may be a problem. Double check with whoever prepared the W-2.

2. Is your housing or furnishing exclusion, housing allowance, and/or fair rental value of housing/parsonage included in box 1 of the Form W-2?

No Yes - STOP! Your W-2 is incorrect. Contact your employer to have it corrected.

3. Are the wages shown in boxes 1, 16 and 19 the same? Yes No If NO, find out why.

4. Is employer provided health insurance amounts shown in Box 12? No Yes
If NO, there may be an error.

5. **Small employers may reimburse individual health insurance premiums for 1 employee, pre-tax.** Medical sharing plans do not count as a pre-tax benefit but will avoid the tax penalty. Other reimbursement arrangements may be legal but must be checked as regulations continue to change.

Weddings, funerals, speaking fees or other honorariums for Schedule C:

\$ _____

- Please explain if this figure includes amount(s) shown on Form(s) 1099-MISC and include copies of the Forms 1099.
- Please provide state/city detail if the amount(s) were earned in other than your home city.
- Directly-related expenses (list type & amount):
- Do not include expenses unreimbursed by an employer

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

