

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

Worksheet for:      \_\_\_ Primary Taxpayer                      \_\_\_ 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 <https://sharetheharvest.com/tax-tools/clergy-sample-w-2-form-worksheet/> 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):

	\$ _____
	\$ _____
	\$ _____

**Clergy Housing Worksheet for ordained & licensed ministers, priests & rabbis [§107]**

**List totals for the year for primary residence only:** \_\_\_ Client \_\_\_ Spouse  
 Please check if \_\_\_ Parsonage or \_\_\_ Clergy-owned or rented dwelling.  
 If you moved, list expenses for each house in separate columns & date.

**(1) Allowance or Exclusion designated per written agreement & received (1) \$** \_\_\_\_\_

**(2) PARSONAGE: Fair rental value of employer-owned home, no utilities** A \$ \_\_\_\_\_  
 Fair rental value of furniture & furnishings if known ..... B \$ \_\_\_\_\_

**Employer Paid Utilities Only:**

Electric/Solar	\$ _____	
Gas/Oil/propane	_____	\$ _____
Phone (personal local land-line only)	\$ _____	
Cable/Internet/Satellite/Dish/Netflix/Hulu	\$ _____	
Trash	\$ _____	
Sewer/Water/Septic	\$ _____	
Total Utilities provided.....	C	\$ _____

**Total for Employer owned housing: (add A+B+C) (2)\$** \_\_\_\_\_

**(3) Actual expenses paid from housing allowance or furnishing exclusion allowance or clergy pension:**

Mortgage payments or rent, annual total.	\$ _____	
Real estate taxes (if not included in mortgage)	\$ _____	
Insurance (if not included in mortgage)	\$ _____	
Utilities (do include amounts paid by employer)		
Cable/Internet/Satellite	\$ _____	
Electric	\$ _____	
Gas/Oil/propane/heating fuel	\$ _____	
Phone (personal, local, land-line only)	\$ _____	
Sewer/Water/Septic	\$ _____	
Trash	\$ _____	
Repairs, maintenance, & improvements	\$ _____	
Furniture, furnishings, & appliances	\$ _____	
Landscaping, lawn mower, fertilizer etc.	\$ _____	
Cleaning supplies, light bulbs, etc.	\$ _____	
Decorating, painting, wallpapering, etc.	\$ _____	
Carpeting, flooring, ceiling fans, etc.	\$ _____	
Homeowners Association or condo fees	\$ _____	
Other house related expenses:	\$ _____	
<b>Total</b>		<b>(3)\$</b> _____

**Net Housing Exclusion: Enter the lower number from 1, 2, or 3** \$ \_\_\_\_\_

**DO NOT INCLUDE:** Lawn mowing or maid services, groceries, personal toiletries, paper products, clothing, cellular phones, long-distance phone, or home equity loans not used for housing-related expenses.

**Energy Related:** List all energy-saving improvements. Extra tax savings are available for Solar Panels, heating and cooling systems, windows, insulation, hot water tanks, among other items. Note if financed.