

## **2024 W-2 Instructions and other General Tax Information**

To: Local Church Treasurers

Re: Form W-2 and General Tax Information

The church is responsible for reporting, filing and depositing taxes for their staff members, both clergy and lay.

Note that, due to the increasing complexity of payroll, labor and other related issues, the conference recommends that churches refer their payroll transactions to professional payroll processors. Wespath has contracted with Paychex to provide affordable payroll and payroll tax support to local churches. For more information, see: <https://www.wespath.org/for-plan-sponsors/paychex>. The General Council General Council on Finance and Administration (GCFA) is partnering with another option, [Payroll Partners](#).

We have included, below, some general tax information. Please visit the taxing agency and general church websites indicated below for additional details.

Note that conference staff are not qualified to answer specific tax or other payroll questions.

### **Updated Rates for 2025:**

#### **2025 SOCIAL SECURITY/MEDICARE TAXES:**

For lay employees the 2025 rate continues at 7.65% for employees (6.2% Social Security/1.45% Medicare) – matched by an equal employer contribution.

The lay employee tax rate for 2024 for Social Security is paid on the first \$168,600 in wages per employee. For 2025 it is increasing to \$176,100. For clergy, the SECA rate continues at 15.3% (12.4% Social Security/2.9% Medicare).

For rate information: <https://www.ssa.gov/oact/progdata/taxRates.html> and fact sheet: <https://www.ssa.gov/news/press/factsheets/colafacts2025.pdf>

IRS information on Clergy Taxes: <https://www.irs.gov/taxtopics/tc417>

**IRS MILEAGE REIMBURSEMENT:** Effective January 1, 2024, the rate was **\$.067 per mile**. Any reimbursement greater than the allowed rate is considered taxable income and should be reported on the W-2 form as part of taxable income in Box #1. Note that effective January 1, 2025, the rate will increase to **\$0.70 per mile**. See: <https://www.irs.gov/tax-professionals/standard-mileage-rates>

## **FOR OREGON CONGREGATIONS:**

***Paid Leave Oregon Tax and Benefit:*** Effective January 1, 2023, there is a employee contribution tax for all employees who receive a W2 is 60% of 1% of income (.006 x wages, including parsonage fair rental value or housing allowance and housing utilities if included in payroll). Clergy are not exempt if they receive a W2. For employers with 25+ employees (all seasonal, regular, and temporary) there is a tax of 40% of 1% (.004 x wages, including parsonage fair rental value or housing allowance).

For more information about the tax and benefit go to <https://paidleave.oregon.gov/>

***New in 2023 and 2024 Oregon Supplemental Unemployment Insurance tax:*** Clergy and lay are covered by Oregon unemployment insurance (SUI). More information about this program is here at <https://unemployment.oregon.gov/>. The unemployment insurance rate is the same for clergy and lay and can be found in the church Frances online account at <https://frances.oregon.gov/>.

There was a communication sent to churches and clergy in June about upcoming changes to the benefits and Oregon unemployment tax. [Click here](#) for the letter.

Since 1997, the State of Oregon has allowed the Conference to reimburse the state for unemployment insurance claims for appointed lead or co-lead clergy to our Oregon Churches allowing a tax exemption for churches. The Oregon Employment Department (OED) notified us this year that the Conference can no longer provide this benefit and churches are now responsible for paying the employer unemployment tax on behalf of their clergy. Additionally, OED is requiring the churches to pay the tax retroactively to January 1, 2023. Our legal counsel confirmed that we must comply. We are working directly with the state of Oregon to assist in bringing our churches in compliance. A few of you have received notification from the state and have been complying already.

For those of you who have not paid clergy unemployment insurance and/or Paid Leave Oregon taxes in 2023 and/or 2024 yet, or need to file an amendment, please [Click here](#) for instructions on how to file amended Oregon state tax returns. Once the state has confirmed receipt of the correct filings and compliance, OED will abate any penalties or interest associated with the late reporting and payment if the churches pay the assessed UI tax and Paid Leave contributions for 2023 and 2024. This will ensure that the churches are only responsible for paying what their initial tax responsibility would have been had they started reporting in 2023.

**For 2025 the Oregon Worker's Benefit Assessment Tax rate** remains the same at \$0.022 per hour. The employer and employee each pay ½ of the tax or \$0.011 per hour.

**Oregon employees are also subject to the Oregon State Transit Tax of one-tenth of one percent or .001.** The most recent information we have received from the state indicates that ordained clergy performing ministerial duties are not subject to this tax. All other employees are subject. The tax must be filed, and the withholding deposited on the ORSTTT forms each quarter. For more information see: <https://www.oregon.gov/dor/programs/businesses/pages/statewide-transit-tax.aspx>

See county websites for other local payroll taxes.

### **FORMS 1099 AND 1096:**

IRS Forms 1099NEC (for items previously reported in box 7 of the 1099 MISC) and 1099MISC (still used for all other items previously reported on the old form 1099 MISC) should be used for payments of \$600.00 or more made by a local church to Independent Contractors. These forms, along with the Form 1096 transmittal, are **due to the IRS by January 31, 2025**. They are also due to the individual or company **by February 18, 2025**. (Note that, in general, independent contractors do not include United Methodist clergy under appointment, organists, janitors, secretaries, or childcare personnel – these persons should receive form W-2.)

Information about taxes and forms for independent contractors from the IRS:

<https://www.irs.gov/businesses/small-businesses-self-employed/forms-and-associated-taxes-for-independent-contractors>

Instructions: <https://www.irs.gov/instructions/i1099gi>

➤ State Filing Requirements

**Oregon** –For the 2024 tax year, all businesses must file 1099s electronically through iWire at [https://revenueonline.dor.oregon.gov/tap/\\_/#2](https://revenueonline.dor.oregon.gov/tap/_/#2)

### **Filing 1099 information:**

<https://www.oregon.gov/dor/programs/businesses/Documents/iwire-faq-troubleshoot.pdf>

**Forms:** <https://www.oregon.gov/dor/forms/Pages/default.aspx>

**Idaho** - Form 967 (Annual Reconciliation) and W2s are due the last day of January and 1099s are due the last day of February. You can file them all at once by the end of January See: <https://tax.idaho.gov/i-1026.cfm?seg=fileinfo> for filing instructions online through TAP at [https://idahotap.gentax.com/TAP/\\_/](https://idahotap.gentax.com/TAP/_/)

### **GCFA TAX PACKAGE** (<https://www.gcfa.org/resource/tax-packet-addressing-tax-issues>)

Additional information about payroll and tax issues, including what is and is not appropriate for reimbursement under an accountable reimbursement plan is included in the annual GCFA Tax Package which is available at <https://www.gcfa.org/forms-and-assets>

### **WESPATH TAX INFORMATION**

Wespath tax information: <https://www.wespath.org/retirement-investments/clergy-taxes-housing-allowance>

### **2024 W-2 INSTRUCTIONS**

The following material is intended to assist local church treasurers in the preparation of IRS Form W-2 for the calendar year 2024 for both clergy and lay employees.

Remember, that for tax purposes, Lay Persons Assigned to Ministry are considered lay employees and subject to the same withholding and reporting regulations as other employees.

There are some differences between the information reported on the pastor's W-2 and that reported on a lay employee's W-2. Please be sure to read all of the instructions carefully. Note that IRS form 1099 is not appropriate for reporting either clergy or lay employee salary.

- W-2s filed with the Social Security Administration are encouraged to be filed electronically and must be filed electronically if you have 10 or more employees and the Oregon State Department of Revenue must be filed electronically – Idaho State Department of Revenue accepts both electronic and paper filings. See: <https://www.ssa.gov/employer/>
- If you do not already have your forms, you should order your supply of Forms W-2 and W-3 from the IRS immediately. Order by phone - 1-800-829-3676 from the IRS, free of charge. Also, request the related instructions and review them carefully.
- See: <https://www.irs.gov/businesses/online-ordering-for-information-returns-and-employer-returns> and <https://www.irs.gov/instructions/iw2w3>
- Provide the W-2 form to the clergy and lay employee(s) by **January 31, 2025**. If you are filing paper copies, the Federal copy (A) must be filed with the transmittal W-3 by **January 31, 2025**.
- To file the federal copy of W-2s electronically, register with the Social Security Administration online at [www.ssa.gov](http://www.ssa.gov) or call 800-772-6270 for more information. The filing deadline for the W-2 is January 31, 2025.
- You can call **1-800-829-1040** for answers about your federal questions 24 hours a day.
- State Filing Requirements

**Oregon** - Form OR-WR (reconciliation form) – File the WR by January 31, 2025. Oregon requires that copies of W-2s must be filed electronically by January 31, 2025 through iWire at <https://www.oregon.gov/dor/programs/businesses/pages/iwire.aspx>

**See the Oregon Department of Revenue website for more information or contact them at 503-945-8100, option 4 or [iwire.dor@state.or.us](mailto:iwire.dor@state.or.us)**

**Idaho** - Form 967 (Annual Reconciliation). File with copies of Form W-2 by January 31, 2023. These report forms are available from the State Revenue Department. You can file online through your TAP account at <https://idahotap.gentax.com/TAP/> /. **Instructions:** <https://tax.idaho.gov/i-1026.cfm?seq=file967>

For general instructions for Form W-2 and tax topics see

IRS: <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>

GFCA: <https://www.gcfa.org/resource/special-clergy-tax-topics>

General: [https://b65de766771c0b853a36-be165dca3b4cdda77f8dc2ad6b17900c.ssl.cf2.rackcdn.com/uploaded/f/0e10703168\\_1595598044\\_form-w2-completion-july-2020.pdf](https://b65de766771c0b853a36-be165dca3b4cdda77f8dc2ad6b17900c.ssl.cf2.rackcdn.com/uploaded/f/0e10703168_1595598044_form-w2-completion-july-2020.pdf)

Here are some specific pointers that may assist you in completing the form W-2:

### **BOX #1: (Wages, Tips and Other Compensation)**

**Include in this box** the following:

- Cash salary, including any allowance for Social Security.
- Gifts or bonuses paid by or through the church.
- **After-Tax** salary reduction agreements for personal pension contributions (for example after-tax UMPIP/Roth)
- Health and dental insurance premiums or medical stipends paid by the church directly to the employee.
- Reimbursement for expenses that are in excess of the IRS allowable rates (*see IRS W-2 instructions*).
- Allowances for business or travel expenses that are **not** part of an Accountable Reimbursement Plan.
- ALL Moving Expenses whether paid directly to a third party or reimbursed to the pastor.
- Taxable Fringe Benefits: Value of personal use of church provided automobile. (See Box 14)

**Do not include as income:**

- For Clergy: Housing, utilities, furnishings allowances properly designated in advance. (Note that this housing exclusion does not apply to lay employees, including Lay Persons assigned to Ministry)
- **Before-Tax** salary reduction agreement payments for personal pension contributions (for example UMPIP).
- Flexible Spending Account contributions through payroll for health-related expenses or dependent care (FSA)
- Health Savings Account contributions through payroll for health-related expenses (HSA). Note that these contributions must be reported in Box 12 using Code W along with any plan contributions
- Health insurance premium deductions

*(This is not an exhaustive list. For specific items, contact your tax advisor, the IRS or our office.)*

### **Box #2: (Federal Income Tax Withheld)**

Enter the amount of Federal Income Tax withheld from the employee based on his/her form W-4.

Note that, for clergy, local churches are not required to withhold income tax. However, the local church may voluntarily withhold income taxes at the request of the clergy (if you do withhold income taxes, be sure to remit them on a monthly basis or as directed by the IRS). If this is the case, enter the amount withheld; otherwise, leave blank. (You should have a completed IRS

Form W-4 from the clergyperson if you withhold income tax).

### **Boxes #3 and #5 (Social Security/Medicare Wages)**

For clergy: leave these lines blank. Clergy are subject to Self-Employment taxes and must file them as such.

For lay employees: Enter the total of the amount from Box #1 plus any before tax salary reduction agreement payments 403(b) for retirement plans such as UMPIP (these payments reduce income taxes, but not Social Security/Medicare taxes). In Box #3 do not report any wages over \$168,600 for 2024.

### **Boxes #4 and #6 (Social Security/Medicare Tax Withheld)**

For clergy: leave these lines blank. Clergy are subject to Self-Employment taxes and must file them as such.

For lay employees: Enter the total withheld for Social Security and Medicare Taxes.

**Boxes #7 and #8 (Social Security Tips/Allocated Tips)** are not applicable.

**Box #9: Do Not Enter an Amount in Box 9**

**Box #10: (Dependent Care Benefits)**

Report the amount of employer paid IRS Code Section 129 dependent care benefits. The total elected amount for the Dependent Care Account under HealthFlex should be entered in this box. (Note: This does not apply to the Medical Reimbursement Account under Health Flex.)

See Wespath's information on IRS W-2 reporting for reimbursement accounts at <https://www.wespath.org/assets/1/7/4846.pdf>

**Box #11: (Payments to non-qualified plans)** Not applicable in most cases.

Does not apply to amounts contributed to the Wespath Pensions and Health Benefits or other section 403(b) retirement plans. (See [IRS W-2 instructions](#) if you believe your church has a non-qualified deferred compensation plan.)

**Box #12: (Codes)**

Report in this box the *proper codes and amounts* of benefits. The following codes are most typical for local churches to use. (See [IRS W-2 instructions](#) for a full listing):

**Code "E"** Show the amount of voluntary 403(b) Before Tax retirement plan salary reduction contributions (usually paid to the General Board of Pension and Health Benefits). This amount is not included in Box #1

**Code "P"** Qualified Moving expenses reported here are no longer applicable for anyone but active duty Armed Forces members pursuant to a military order.

**Code "BB"** Show the amount of the voluntary Roth 403(b) after tax pension salary reduction contribution.

**Code "DD"** Note applicable for small employers

**Code "W"** Enter the Health Savings Account (HSA) total employee and plan contribution amounts. Depending on the medical plan elected by the employee, this may include an annual plan contribution and monthly excess premium credit as well as employee contributions made through payroll. This information is available on the December benefit statement in Mission Connect at <https://umcdata.net/umoi>.

See Wespeth's information on IRS W-2 reporting for reimbursement accounts at <https://www.wespeth.org/assets/1/7/4846.pdf>

**Box #13:**

Mark the box for *Retirement Plan* for anyone for whom the church made Pension Payments and lay employees who participated in a retirement plan such as UMPIP. These payments, for clergy, are represented by the monthly billings that you pay to the conference office for CRSP, and for lay employees, the monthly amounts you pay to the General Board or other pension/retirement plan (not including amounts withheld from salary).

**Box #14:**

Enter the amounts included in Box #1 for the value of personal use of automobile provided by the local church, labeled "lease value of auto".

Some publications suggest reporting housing and utilities/furnishing allowances here. It is *not required*; but if you choose to complete this box, include the amount paid to the pastor for housing (rent, mortgage) in lieu of a parsonage **added** to the amount paid to the pastor for utilities and furnishings. You must also type the words: "Housing Exclusion" along with the **total** amount in this box. Remember, this amount should **not** be included in Box 1, 3, 5 or 16 of the W2.

**Box #15:** (Employer's State and State ID Number)

Enter the State code (OR for Oregon or ID for Idaho) and your employer's state I.D. number.

**Box #16:** (State Wages, Tips etc.)

Enter the taxable income as shown in Box #1.

**Box #17:** (State Income Tax)

Enter the amount of State Income Tax withheld from employee based on his/her form W-4. See note on Box #2 for information regarding clergy tax withholding.

**Boxes #18-#20:** (Local Wages/Tax/Name) are not applicable in most cases.



Enter the applicable information for any Local Taxes to which your church is subject.

### **Other Special Information**

⇒ **Form 941:** The IRS has advised us by letter that churches that have *no other employees except the pastor* are **not** required to file the IRS Form 941. There is a copy of this [letter](#) on our website.

If you do have one or more lay employees, **or if your pastor has elected to have federal income tax withheld** then you must file a quarterly IRS Form 941 and include the salary of the pastor. The total income reported in Box #1, for *all* the local church's Form W-2s (lay and clergy), must equal the grand total taxable income as shown on the combined totals of the quarterly IRS Forms 941, line #2 (except in those cases where no Form 941 is required).

⇒ **Moving Expenses:** ALL MOVING EXPENSES, whether paid to or on behalf of an employee (including the pastor) are considered taxable income and must be included in Box #1 and box 16.

### ⇒ **Pensions and IRS reporting:**

- Local church EMPLOYER contributions for clergy made to the conference office for CRSP (Clergy Retirement Security Program) or, for lay employees made to the General Board of Pensions or another Pension account are **not** included as part of compensation.
- EMPLOYEE Contributions sent by the local church to Wespath designated for the Pastor's or Lay Employee's United Methodist Personal Investment Plan (UMPIP) are either done on a BEFORE TAX or AFTER TAX basis. Care must be taken when preparing your W-2 Form so that the correct information will be reported.
  - Most clergy and lay employees that contribute to UMPIP do so on a BEFORE TAX basis. This basis has been called Tax Deferred or Tax Sheltered. These contributions are **not included** in the taxable income reported in Box #1. Payments are made directly by the church from the salary through a formal salary reduction agreement. These contributions must be **included in Box #12 with Code "E"**.
  - In some cases, clergy and lay employees contribute to UMPIP on an AFTER TAX basis. Since these contributions are not a reduction to gross salary, they are considered to be from taxed income and therefore **are included in the cash salary** reported in Box #1 of the W-2 and are **not included in Box 12**. Note that contributions to the ROTH UMPIP with Wespath are included in Box#1 and also included in Box 12, code BB.
  - The tax status of these pension contributions is governed by the transmittal billing card sent to Wespath with the check. You may call Wespath at 1-800-851-2201 if you do not know how to designate the payment.

The Legal Department of the General Council on Finance and Administration has prepared a TAX PACKAGE that has some of the information contained in this memorandum plus sections on Accountable Reimbursement Plans, Housing Allowances, and IRS Form 941. Although it is a large document, I recommend that you review it. As we all know, the tax laws are continually changing and the church is not exempt from its understanding or compliance with these laws. This package is available at



<https://www.gcfa.org/resource/tax-packet-addressing-tax-issues>.

Thank you for the important work that you do for your local congregations and for your continued support of the work that we do.

If you have any questions, please let us know.

Sincerely,

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GNW Director of Benefits and HR  
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This information is based on our best understanding of the applicable law and is intended to be used as general guidance, not legal or tax advice.

If legal or tax accounting advice is required, services of a competent professional advisor should be sought.

### **CLERGY W-2 EXAMPLE**

For 2021, Reverend Chris A. Clergy received compensation as follows:

Cash Salary (including <u>AFTER TAX</u> pension contributions of \$1,200)	\$ 25,000
Before Tax Salary Reduction Contributions to the pastor's personal investment plan	1,000
Health Insurance Flexible Spending Amount Contributions	400
Dependent Care Flexible Spending Amount Contributions	800
Healthflex Premium withholding	600
Housing Allowance	6,000
Utilities/Furnishings Allowance	<u>3,000</u>
Total Remuneration	\$ 36,800

The local church had established an Accountable Reimbursement Plan, effective January 1, 2021, and had reimbursed Pastor Clergy a total of \$1,600 for properly documented travel and professional expenses. No reporting for this amount is needed.

Note that the \$1,200.00 Reverend Clergy had the local church pay from her salary to her **Personal Investment Plan** account, AFTER TAX, at the General Board of Pensions and Health Benefits is included in the Box #1 taxable income amount.

However, the \$1,000 that she contributed to her **Personal Investment Plan** account BEFORE TAX, her

contributions to her health insurance and dependent care **Flexible Spending Accounts**, and the amount withheld for Healthflex Premium are not included in Box #1. The \$1,000 is reported in Box 12, code E, and the \$800 for Dependent Care Flexible Spending Contributions is reported in Box 10. The \$400 for Health Insurance Flexible Spending and the \$600 for Dependent Premium are not reported on the W-2.

Reverend Clergy participates in the clergy pension plan (CRSP), so Retirement Plan in Box #13 should be checked.

The Housing and Utilities/Furnishings Allowances are **excluded from income** and not required to be reported on the W-2. However, if you choose to report the Housing and Utilities/Furnishings Allowance on Box 14, it should look like this: Housing Exclusion: \$9,000

The Accountable Reimbursement Plan payments are definitely not reported on the W2. Since Reverend Clergy is classified as an employee and premiums were paid to the conference and not to Reverend Clergy, premiums for her Health Insurance are not part of her income.

Based on the above facts, the W-2 for Reverend Clergy would be completed as follows:

22222		Void <input type="checkbox"/>	Employee's social security number 000-00-0000		For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN) 00-0000000			1 Wages, tips, other compensation 25000.00		2 Federal income tax withheld	
c Employer's name, address, and ZIP code Any United Methodist Church 1234 Church Street Anytown OR or ID, xxxx			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 800.00	
e Employee's first name and initial Chris A		Last name Clergy	Suff.	11 Nonqualified plans		12a See instructions for box 12 E 1000.00
1236 Church Street Anytown, OR or ID xxxxx			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
f Employee's address and ZIP code						
15 State OR/ID	Employer's state ID number 0000000	16 State wages, tips, etc. 25000.00	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

### **LAY EMPLOYEE W-2 EXAMPLE**

For 2020, L.A. Employee received compensation as follows:

Cash Salary (including <u>AFTER TAX</u> pension contributions of \$1,200)	\$ 34,000
Before Tax Salary Reduction Contributions to the employees personal investment plan	1,000
Health Insurance Flexible Spending Amount Contributions	400
Dependent Care Flexible Spending Amount Contributions	800
Healthflex Premium Withholding	<u>600</u>
Total Remuneration	\$ 36,800

Taxes were withheld as follows:

Federal Income Tax (based on \$34,000 taxable)	3,100.00
State Income Tax (based on \$34,000 taxable)	1,350.00
Social Security (based on \$35,000 taxable)	2170.00
Medicare (based on \$35,000 taxable)	507.50

The local church had established an Accountable Reimbursement Plan, effective January 1, 2020, and had reimbursed Mr. Employee a total of \$200 for properly documented travel and professional expenses. No reporting for this amount is needed.

Note that the \$1,200.00 Mr. Employee had the local church pay from his salary to his **Personal Investment Plan** account AFTER TAX, at the General Board of Pensions and Health Benefits is included in the Box #1 Taxable Income amount.

However, the \$1,000 that he contributed to his **Personal Investment Plan** account, BEFORE TAX, the contributions to his health insurance and dependent **Flexible Spending Accounts** and the contribution for his dependent premium are not included in Box #1. The \$1,000 is reported in Box 12, code E. The \$800 for Dependent Care is reported in Box 10. The \$400 for Health Insurance Flexible Spending and the \$600 for Healthflex Premium are not reported on the W-2.

The \$1,000 **BEFORE TAX** contribution **is included in Social Security/Medicare wages** - Boxes #3 and 5.

Mr. Employee participates in the church's pension program, so Retirement Plan in Box #13 should be checked.

Mr. Employee is not eligible for the Housing Exclusion, so even if he classifies a portion of his income as housing, the full amount would be considered taxable.

Since Mr. Employee is an employee and was enrolled in the conference health plan, the premiums were not paid directly to him, they are not part of his income. Note that if the church paid for or reimbursed Mr. Employee for health premiums for a plan not sponsored by the employer, that amount would be

taxable income and included in boxes 1, 3, 5 and 16.

Based on the above facts, the W-2 for L.A. Employee would be completed as follows:

22222		Void <input type="checkbox"/>	a Employee's social security number 001-01-0001		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN) 00-0000000			1 Wages, tips, other compensation 34000.00		2 Federal income tax withheld 3100.00	
c Employer's name, address, and ZIP code Any United Methodist Church 1234 Church Street Anytown OR or ID, xxxxxx			3 Social security wages 35000.00		4 Social security tax withheld 2170.00	
			5 Medicare wages and tips 35000.00		6 Medicare tax withheld 507.50	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits 800.00	
e Employee's first name and initial Lou A.		Last name Employee	Suff.	11 Nonqualified plans		12a See instructions for box 12 E 1000.00
f Employee's address and ZIP code 2361 Church Street Anytown OR or ID, xxxxxx			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
15 State Employer's state ID number OR/ID 000000		16 State wages, tips, etc. 34000.00		17 State income tax 1350.00		18 Local wages, tips, etc.
				19 Local income tax		20 Locality name