

## Clergy Tax Issues: Status and Exemptions



[IRS Publication 517](#) is a very useful reference tool in navigating the maze of IRS regulations that pertain to members of the clergy and religious workers. In this publication you will find step-by-step instructions on all things pertaining to pastoral tax returns, including:

- Personal income tax
- Social Security taxes
- Self-employment taxes and exemptions
- Exemption from FICA taxes
- Retirement savings arrangements
- Earned income credit and
- W-2 information

What is great about this publication is that it includes a comprehensive example of a sample pastor's return with all the forms filled in. Click on the link below to print a copy of this useful IRS publication.

For more information, go to [www.irs.gov](http://www.irs.gov) and search under "clergy tax" or similar topics.

Additional resources:

- IRS Publication 517 [Social Security and Other Information for Members of the Clergy & Religious Workers](#) 
- IRS Publication 1828 [Tax Guide for Churches and Religious Organizations](#) 

### Clergy Tax resources from Portico Benefit Services

Another aid is a tax preparation guide for clergy published each year by Portico Benefit Services. The guide typically includes completed examples of the required tax forms and explains in detail how specific tax rules are applied to clergy. The guide is updated each year and generally becomes available in February or March. To access the guide, follow these instructions:

Log in to your retirement account at the [Portico Benefit Services website](#):

1. Click on *Retirement Center* dark grey menu across the top of the page;
2. Click on *Tax Planning Resources* under Tools and Information; and
3. Click on *Tools* on the far right, and then select the *Tax Return Preparation Guide*.

Questions regarding the guide should be directed to Portico Benefit Services.

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