

Minister's Taxable Compensation at a Glance

Compensation	Income Taxes Owed	Social Security/ Medicare (SECA) Owed
Fringe Benefits		
Retirement Plan Contributions	No	No
Medical Insurance	Yes, unless "only employee" or in a group plan	Yes, unless "only employee" or in a group plan
Social Security Reimbursements	Yes	Yes
Business and Professional Expenses		
Accountable Plan	No	No
Non-Accountable Plan	Yes	Yes
Ministerial Housing		
Parsonage Provided	No	Yes
Housing Allowance	No	Yes
Salary		
Salary	Yes	Yes
Bonus, Love Offerings, Gifts from Church	Yes	Yes
Personal Use of Church-Provided Auto	Yes	Yes