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From:

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To:

Cc:

Subject: RE: Employment Tax Question

If the payments are made through the church, I believe it is properly viewed as additional compensation from the church that should be reported on the W-2. However, ministers self-employed and subject to SECA, rather than FICA, with no ITW. Even though they are generally common law employees, special rules in 1402(c), 3121 and 3401 provide for this result, so no FICA or ITW would be owing.