

# Worksheet for Housing & Social Security Base

Year \_\_\_\_\_

|            |                              |  |
|------------|------------------------------|--|
| Name _____ | Social Security Number _____ | Filed Form 4361?<br>Yes <input type="checkbox"/> No <input type="checkbox"/> |
|------------|------------------------------|--|

**Part A - Computation of Business Expenses** • Use this section in conjunction with Form 2106 (or 2106-EZ) or to figure your net social security base.

| Auto Expense   | Vehicle 1 | Vehicle 2 | Local Travel Expense   | Amount | Professional Expense   | Amount |
|--|-----------|-----------|--|--------|--|--------|
| 1. Total Miles Driven. ....  |           |           | 23. Parking. ....  |        | 40. Business-In-Home. ....   |        |
| 2. Total Business Miles. ....  |           |           | 24. Tolls. ....  |        | 41. Education Expense. ....  |        |
| 3. % of Business Use (Line 1/Line 2) .....                           | %         | %         | 25. Fares. ....  |        | 42. Equipment Depreciation. ....   |        |
| 4. Lease Payments. ....  |           |           | 26. <b>Total.</b> .....  |        | 43. Office Supplies & Postage. ....  |        |
| 5. Inclusion Amount. ....  |           |           | <small>Enter on Form 2106-EZ, Part I, Ln 2 or Form 2106, Part I Ln 2</small> |        |  |        |
| 6. Subtract Line 5 from Line 4. ....                                 |           |           | Overnight Travel Exp.  | Amount | 44. Religious Materials. ....  |        |
| 7. Gas, Oil, Lubrication. ....                                       |           |           | 27. Auto Rental, Taxi. ....  |        | 45. Seminars & Dues. ....  |        |
| 8. Repairs. ....   |           |           | 28. Fares (air, train, bus). ....  |        | 46. Subscriptions & Paperbacks. ....   |        |
| 9. Tires & Batteries. ....   |           |           | 29. Parking & Tolls. ....  |        | 47. Business Telephone & Internet Use. ....                                  |        |
| 10. Insurance & Auto Club. ....                                      |           |           | 30. Laundry & Cleaning. ....   |        | 48. Professional Gifts. ....   |        |
| 11. Miscellaneous. ....  |           |           | 31. Lodging. ....  |        | 49. Other. ....  |        |
| 12. Washing & Polishing. ....  |           |           | 32. Telephone, Postage, Fax, etc. ....                                       |        | 50. <b>Total.</b> .....  |        |
| 13. License (Registration Only). ....                                |           |           | 33. Tips other than meals. ....  |        | <small>Enter on Form 2106-EZ, Part I, Ln 4 or Form 2106, Part I Ln 4</small> |        |
| 14. Add Lines 6 through 13. ....                                     |           |           | 34. <b>Total.</b> .....  |        | Unreimbursed Expenses  | Amount |
| 15. Multiply Line 14 by Line 3. ....                                 |           |           | <small>Enter on Form 2106-EZ, Part I, Ln 3 or Form 2106, Part I Ln 3</small> |        | 51. Auto Expense (Ln 17 or Ln 18). ....                                      |        |
| 16. Depreciation. ....   |           |           | Meals & Entertainment  | Amount | 52. Local Travel (Ln 26). ....   |        |
| 17. Total Actual Exp (Line 15 + 16). ....                            |           |           | 35. Meals Away Overnight   |        | 53. Overnight Travel (Ln 34). ....   |        |
| 18. Optional Method (Line 2 x Standard Mileage Rate)                 |           |           | <input type="checkbox"/> Actual <input type="checkbox"/> Per Diem. ....      |        | 54. Professional Expense (Ln 50). ....                                       |        |
| 19. Interest. ....   |           |           | 36. Entertainment Meals. ....  |        | 55. Total of Lines 51 through 54. ....                                       |        |
| 20. Personal Property Tax. ....                                      |           |           | 37. Entertainment, Other. ....   |        | 56. Reimbursement for Auto, Travel, & Prof. ( )                              |        |
| 21. Line 19 + Line 20. ....  |           |           | 38. Tips for Meals. ....   |        | 57. Unreimbursed Auto Travel & Prof (Ln 55-Ln 56).                           |        |
| 22. Line 21 x Line 3 (To Line 6 of Social Security Base Computation) |           |           | 39. <b>Total.</b> .....  |        | 58. Meals & Entertainment (Ln 39). ....                                      |        |
|  |           |           | <small>Enter on Form 2106-EZ, Part I, Ln 5 or Form 2106, Part I Ln 5</small> |        | 59. Reimbursement for M & E. .... ( )  |        |
|  |           |           |  |        | 60. Unreimbursed M & E (Ln 58 - Ln 59). ....                                 |        |
|  |           |           |  |        | 61. Deductible M & E (½ of Ln 60). ....                                      |        |
|  |           |           |  |        | 62. <b>Total Unreimbursed Exp (Ln 57+Ln 61).</b>                             |        |

**Part B - Unreimbursed Expense Allocation (Sec. 265)**

*Use if Filing Form 2106 or Sch. C or C-EZ and claiming expense deductions*

|   | A. Taxable Compensation | B. Total Compensation |
|---|-------------------------|-----------------------|
| 1. Wages from W-2. ....                                       |                         |                       |
| 2. Unused Parsonage Allowance. ....                           |                         |                       |
| 3. Parsonage Allowance Designated                             |                         |                       |
| 4. FRV of Parsonage Provided. ....                            |                         |                       |
| 5. Gross Income / Sch C or C-EZ. ....                         |                         |                       |
| 6. Recapture of Auto Depreciation. ....                       |                         |                       |
| 7. Total for Columns A & B. ....                              |                         |                       |
| 8. Inclusion Percentage (Ln 7 Col. A Divided by Col. B) ..... |                         | %                     |

| Employee Business Expenses                                    | Amount |
|---|--------|
| 9. Expense from Form 2106-EZ, Ln 6 or Form 2106, Ln 10. ....  |        |
| 10. Inclusion % from Ln 8. ....                               | %      |
| 11. Deductible Expenses to Sch A, Ln 21 (Ln 9 x Ln 10) . .... |        |
| 12. Expenses Disallowed (Ln 9 - Ln 11). ....                  |        |

| Sch C or Sch C-EZ                             | Amount |
|---|--------|
| 13. Total Expense from Sch C or C-EZ. ....    |        |
| 14. Inclusion % from Ln 8. ....               | %      |
| 15. Deductible Expense (Ln 13 x Ln 14). ....  |        |
| 16. Expenses Disallowed (Ln 13 - Ln 15). .... |        |

**Part C - Computation of Social Security Base**

*If exempt, omit*

|   | Amount |
|---|--------|
| 1. Salary from W-2. ....  |        |
| 2. Value of Parsonage Provided. ....                            |        |
| 3. Parsonage Allowance (Part D, Ln 16). ....                    |        |
| 4. Recapture of Auto Depreciation. ....                         |        |
| 5. Less Business Portion of Tax Prep. ....                      |        |
| 6. Less Business % of Auto Int & Tax (Part A, Ln 22) . ....     |        |
| 7. Less Disallowed Exp on Sch C (Part B, Ln 16). ....           |        |
| 8. Less Unreimbursed Bus Exp (Form 2106 or Part A, Ln 62). .... |        |
| 9. <b>Total (Enter on Sch SE).</b> .....                        |        |

**Part D - Computation of Parsonage Allowance**

*If you own your home, use both Columns A & B. Otherwise, use Column B only.*

|   | First Home                     |  | Second Home                    |  |
|---|--------------------------------|--|--------------------------------|--|
|   | Column A<br>FRV<br>Computation | Column B<br>Expenses Paid<br>by Minister | Column A<br>FRV<br>Computation | Column B<br>Expenses Paid<br>by Minister |
| Value of Parsonage Provided by Church. ....   | \$                             |  | \$                             |  |
| FMV of Home Owned. ....   | \$                             |  | \$                             |  |
| 1. Fair Rental Value of Home Owned. ....  |                                |  |                                |  |
| 2. Fair Rental Value of Furnishings. ....   |                                |  |                                |  |
| 3. Rent Paid. ....  |                                |  |                                |  |
| 4. Closing Costs / Down payment. ....   |                                |  |                                |  |
| 5. Principal Payments. ....   |                                |  |                                |  |
| 6. Real Estate Taxes. ....  |                                |  |                                |  |
| 7. Mortgage Interest. ....  |                                |  |                                |  |
| 8. Insurance. ....  |                                |  |                                |  |
| 9. Repairs & Upkeep. ....   |                                |  |                                |  |
| 10. Furniture, Appliances, etc. ....  |                                |  |                                |  |
| 11. Decorator Items. ....   |                                |  |                                |  |
| 12. Utilities. ....   |                                |  |                                |  |
| 13. Miscellaneous Supplies. ....  |                                |  |                                |  |
| 14. <b>Total.</b> .....   |                                |  |                                |  |
| 15. Lesser of Line 14, Column A (if applicable) or Column B. ....   |                                |  |                                |  |
| 16. Amount Designated Pension <input type="checkbox"/>  |                                |  |                                | Pension <input type="checkbox"/>         |
| <small>(Pension not subject to Self-Employment tax)</small>   |                                |  |                                |  |
| 17. If Line 16 is greater than Ln 15, enter the difference here and as income on Form 1040, Line 7; or If amount designated is included in error on W-2, obtain a corrected Form W-2C |                                |  |                                |  |