

Diocese of Ohio

Worksheet for Calculation of Social Security Reimbursement for Clergy

STEP 1 **CALCULATE TOTAL SELF - EMPLOYMENT INCOME**

Enter the following amounts for the year in items A, B, and C.

CASH SALARY	A
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HOUSING ALLOWANCE OR RENTAL VALUE OF PROVIDED HOUSING _____ B

UTILITIES - ENTER EITHER THE ALLOWANCE OR COST OF UTILITIES PROVIDED C

SOCIAL SECURITY ESTIMATE	(7.6% OF THE SUM OF A, B, AND C)		D
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TOTAL SELF EMPLOYMENT INCOME (SUM OF A, B, C, AND D) _____ E

STEP 2 CALCULATE THE INCOME TAX ADJUSTMENT FOR SELF - EMPLOYMENT TAX _____ F
(7.65% of E)

STEP 3 CALCULATE TAXABLE SELF-EMPLOYMENT INCOME _____ G

STEP 4	CALCULATE TOTAL SELF-EMPLOYMENT TAX (15.3% of G)	H
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STEP 5 CALCULATE 50% OF SELF-EMPLOYMENT TAX TO REIMBURSE I = D

(50% of H)

(may be off a few cents due to rounding)