



DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE  
SOCIAL SECURITY ADMINISTRATION  
BALTIMORE, MARYLAND 21233

REFER TO:  
SPP255

Zielinski and Wolff  
2150 Hamilton Avenue  
St. Louis, Missouri 65139

Dear Mr. Zielinski:

This letter confirms the opinion given to your office by Mark Kearney of my staff concerning the money fields to be entered on forms W-2 reporting remuneration for services required by a religious order of a vow of poverty member. On form W-2, the employee share of FICA tax (6.05%) should be entered in box 13, FICA tax withheld and the FICA wages should be entered into box 14, Total FICA wages. For these persons, no entries should be made in box 11, Federal income tax withheld or box 12, wages, tips, other compensation.

I hope this satisfactorily answers the question you have raised.

Sincerely,

R. Wasilko  
Chief, Earnings Reports  
Systems Branch

