Form W-2 Completion for Roth contributions to the United Methodist Personal Investment Plan (UMPIP)

IRS requires Roth contributions to be reported separately on *Form W-2*

Box 1: Include Roth contributions
Box 3: Include Roth contributions for lay employees—this box is not applicable for a clergyperson paying SECA tax
Box 5: Include Roth contributions for lay employees—this box is not applicable for a clergyperson paying SECA tax
Box 12: Enter applicable code and Roth amount

- AA for Horizon (e.g., AA 500.00)
- BB for UMPIP (e.g., BB 500.00)

Box 13: Check "**Retirement Plans**" box if participant made any form of contribution and/or received employer contributions

*** Box details based on 2015 *Form W-2***
****** Excerpted from Wespath (formerly, General Board of Pension and Health Benefits) Roth Is Here webinar, November 2015**