

**1.345:**  
**Estimated Taxes Worksheet**

**Estimated Taxes  
Worksheet 20\_\_**

Note: This worksheet is designed merely to estimate your tax liability for withholding purposes, not to calculate your actual tax.

**Self-employment tax computation:**

Salary (Including Housing Allowance, excluding TSA contributions)	\$ _____ (1)
Other earned net income (guest preaching, etc.)	\$ _____ (2)
<b>Total Income</b>	<b>\$ _____ (3)</b>

	Multiplier	x 0.9235
<b>Net self-employment income</b>	<b>\$ _____ (4)</b>	
<b>Self-employment tax rate</b>	<b>x 0.153</b>	
<b>Self-employment tax</b>		<b>\$ _____ (5)</b>

**Federal income tax computation:**

Income	
Salary (exclude Housing Allowance and TSA contributions)	\$ _____ (6)
Other earned net income	\$ _____ (7)
Taxable interest, dividends and capital gains	\$ _____ (8)
Other taxable income	\$ _____ (9)
<b>Total income (add lines 8 thru 11)</b>	<b>\$ _____ (10)</b>

Subtract:	
1/2 Self-employment tax (line 7)	\$ _____ (11)
Deductible IRA contributions	\$ _____ (12)
Other adjustments (e.g., teacher's classroom expenses, student loan interest)	\$ _____ (13)
<b>Total subtractions (add lines 11 thru 13)</b>	<b>\$ _____ (14)</b>
<b>Adjusted gross income (line 10 minus line 14)</b>	<b>\$ _____ (15)</b>

<b>CHOOSE ONE</b> {	Standard deduction (use applicable table)	\$ _____ (16)
	-or- Estimated Schedule A deductions	\$ _____ (17)
<b>(enter the greater of lines 16 and 17 on line 18)</b>		<b>\$ _____ (18)</b>

<b>Taxable income (line 15 minus line 18)</b>	<b>\$ _____ (19)</b>
<b>Tax before nonrefundable credits (calculate using applicable table)</b>	<b>\$ _____ (20)</b>

<b>Nonrefundable credits</b> (child tax credit, credits for child care, education and low-income taxpayers' TSA and IRA contributions)	<b>\$ _____ (21)</b>
--	----------------------

<b>Tax after nonrefundable credits (line 20 minus line 21; if result is negative, enter "-0-")</b>	<b>\$ _____ (22)</b>
<b>Refundable credits</b> (earned income credit, additional child tax credit)	<b>\$ _____ (23)</b>

<b>Federal Income Tax (line 22 minus line 23)</b>	<b>\$ _____ (24)</b>
<b>Combined estimated tax liability (line 5 plus line 24)</b>	<b>\$ _____ (25)</b>

*You can estimate your tax using IRS tax tables; those for 2022 are provided. Since IRS adjusts these tables annually, use caution obtaining current data for your future calculations.*

# Tables for Estimated Taxes Worksheet

## 2022 Standard Deduction (line 18)

<b>Filing Status:</b>	<b>Amount:</b>
Single or married filing separately	\$12,950
Married filing jointly or qualifying widow or widower	\$25,900
Head of Household	\$19,400

## 2022 Personal Exemption (suspended until 2026)

Per Person	\$Null
------------	--------

## 2022 Federal Tax Table (line 22)

If 2021 taxable income (line 21) is:

The tax is:

### Single Individuals:

Not over \$10,275 .....	10% of taxable income
Over \$10,276 but not over \$41,775.....	\$1,027.50 plus 12% of the excess over \$10,275
Over \$41,776 but not over \$84,075.....	\$4,807.50 plus 22% of the excess over \$41,775

### Married filing joint returns:

Not over \$20,550 .....	10% of taxable income
Over \$20,551 but not over \$83,550.....	\$2,055 plus 12% of the excess over \$20,550
Over \$83,551 but not over \$178,150.....	\$9,615 plus 22% of the excess over \$83,550

### Married filing separate returns:

Not over \$10,275 .....	10% of taxable income
Over \$10,276 but not over \$41,775.....	\$1,027.50 plus 12% of the excess over \$10,275
Over \$41,776 but not over \$89,075.....	\$4,807.50 plus 22% of the excess over \$41,775

### Head of Household:

Not over \$14,650 .....	10% of taxable income
Over \$14,651 but not over \$55,900.....	\$1,465 plus 12% of the excess over \$14,650
Over \$55,901 but not over \$89,050.....	\$6,415 plus 22% of the excess over \$55,900

## 2022 Quarterly Payment

(line 27 divided by remaining quarters)

<b>Period</b>	<b>Due</b>	<b>Amount (fill-in)</b>
Jan. 1 – March 31	4/18/2022	_____
April 1 – May 31	6/15/2022	_____
June 1 – Aug 31	9/15/2022	_____
Sept. 1 – Dec. 31	1/17/2023	_____

The information contained in these tables changes annually and is published in IRS Form 1040-ES ([www.irs.gov](http://www.irs.gov)).