

**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)
Total Income	\$_____ (3)

Multiplier	x 0.9235
Net self-employment income	\$_____ (4)
Self-employment tax rate	x 0.153

<b>Self-employment tax</b>	\$_____ (5)
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**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)
Total income (add lines 8 thru 11)	\$_____ (10)

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)
Total subtractions (add lines 11 thru 13)	\$_____ (14)
Adjusted gross income (line 10 minus line 14)	\$_____ (15)

<b>CHOOSE ONE</b> {	Standard deduction (use applicable table)	\$_____ (16)
	-or-	
	Estimated Schedule A deductions	\$_____ (17)

(enter the greater of lines 16 and 17 on line 18)	\$_____ (18)
Taxable income (line 15 minus line 18)	\$_____ (19)

Tax before nonrefundable credits (calculate using applicable table)	\$_____ (20)
Nonrefundable credits (child tax credit, credits for child care, education and low-income taxpayers' TSA and IRA contributions)	\$_____ (21)

Tax after nonrefundable credits (line 20 minus line 21; if result is negative, enter "-0-")	\$_____ (22)
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Refundable credits (earned income credit, additional child tax credit)	\$_____ (23)
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<b>Federal Income Tax</b> (line 22 minus line 23)	\$_____ (24)
<b>Combined estimated tax liability</b> (line 5 plus line 24)	\$_____ (25)

*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)

Filing Status:	Amount:
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
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### 2022 Federal Tax Table (line 22)

If 2021 taxable income (line 21) is:	The tax is:
<b>Single Individuals:</b>	
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
<b>Married filing joint returns:</b>	
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
<b>Married filing separate returns:</b>	
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
<b>Head of Household:</b>	
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)

Period	Due	Amount (fill-in)
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)).