

Key Tax Dates November 2021

Monthly requirements

If your church or organization reported withheld taxes of *\$50,000 or less* during the most recent lookback period (for 2021, the lookback period is July 1, 2019, through June 30, 2020), then withheld payroll taxes are deposited monthly. Monthly deposits are due by the 15th day of the following month.

Note, however, that if withheld taxes are *less than \$2,500* at the end of any calendar quarter (March 31, June 30, September 30, or December 31), the church need not deposit the taxes. Instead, it can pay the total withheld taxes directly to the IRS with its quarterly Form 941. Withheld taxes include federal income taxes withheld from employee wages, the employee's share of Social Security and Medicare taxes, and the employer's share of Social Security and Medicare taxes.

Semiweekly requirements

If your church or organization reported withheld taxes of *more than \$50,000* during the most recent lookback period (for 2021, the lookback period is July 1, 2019, through June 30, 2020), then the withheld payroll taxes are deposited semiweekly.

This means that for paydays falling on Wednesday, Thursday, or Friday, the payroll taxes must be deposited on or by the following Wednesday. For all other paydays, the payroll taxes must be deposited on the Friday following the payday.

Note further that large employers having withheld taxes of *\$100,000 or more* at the end of any day must deposit the taxes by the next banking day. The deposit days are based on the

timing of the employer's payroll. Withheld taxes include federal income taxes withheld from employee wages, the employee's share of Social Security and Medicare taxes, and the employer's share of Social Security and Medicare taxes.

November 1, 2021: File Form 941 and Form 8247

Quarterly federal tax return (Form 941) with payment

Churches having nonminister employees (or one or more ministers who report their federal income taxes as employees and who have elected voluntary withholding) must file an employer's quarterly federal tax return (Form 941) by this date.

Enclose a check in the total amount of all withheld taxes (withheld income taxes, withheld FICA taxes paid by the employee, and the employer's share of FICA taxes) if *less than \$2,500* on September 30, 2021.

Employer exemption (Form 8247)

Churches hiring their first nonminister employee between July 1 and September 30 may exempt themselves from the employer's share of FICA (Social Security) taxes by filing Form 8274 by this date. (Nonminister employees are thereafter treated as self-employed for Social Security purposes).

The exemption is only available to churches that are *opposed on the basis of religious principles* to paying the employer's share of FICA taxes.

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November 10, 2021: File Form 941 if third quarter taxes deposited in full, on time

Churches having nonminister employees (or one or more ministers who report their federal income taxes as employees and who have elected voluntary withholding) may file their employer's quarterly federal tax return (Form 941) by this date instead of November 1 if all taxes for the third calendar quarter have been deposited in full and on time.

For complete information, consult the [2021 Church & Clergy Tax Guide](#) by [Richard R. Hammar, JD, CPA](#). Visit [ChurchLawAndTax.com](#) for the expert insights you need to manage tax issues with confidence.

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