

## Key Tax Dates April 2022

Filing returns, key quarterly deadlines, exemptions, and more.

By Richard R. Hammar

### Monthly requirements

If your church reported withheld taxes of *\$50,000 or less* during the most recent lookback period (for 2022 the lookback period is July 1, 2020, through June 30, 2021), then withheld payroll taxes are deposited monthly.

Monthly deposits are due by the 15th 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 reported withheld taxes of *more than \$50,000* during the most recent lookback period (for 2022 the lookback period is July 1, 2020, through June 30, 2021), then the withheld payroll taxes are deposited semiweekly with a bank.

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 (7.65 percent of wages), and the employer's share of Social Security and Medicare taxes (an additional 7.65 percent of employee wages).

### April 18, 2022: Tax returns, amended returns, extension, exemption from Social Security, and quarterly payment

#### Individual tax returns

Federal income tax and self-employment tax returns by individuals for calendar year 2021 are due by this date.

#### Amended federal income tax returns

Last day for most taxpayers to file an amended federal income tax return (Form 1040X) for calendar year 2019 (unless you received an extension of time to file your 2019 return). See

the [instructions for Form 1040X](#) on the IRS website.

## Extension for file tax returns

Filing Form 4868 gives taxpayers until October 15 to file their 2021 tax return but does not grant an extension of time to pay taxes due. Taxpayers should pay their federal income tax due by April 15, 2022, to avoid interest and penalties.

## Exemption from Social Security coverage

Last day to file an exemption from Social Security coverage (Form 4361) for most eligible clergy who began performing ministerial services in 2020 (deadline extended if applicant obtains an extension of time to file Form 1040).

## Quarterly estimated tax payments

Ministers who have not elected voluntary withholding and self-employed workers must file their first quarterly estimated federal tax payment for 2022 by this date (a similar rule applies in many states to payments of estimated state taxes).

Nonminister employees of churches that filed a timely Form 8274 (waiving the church's obligation to withhold and pay Social Security and Medicare taxes) are treated as self-employed for Social Security purposes, and are subject to the estimated tax deadlines with respect to their self-employment (Social Security) taxes unless they ask their employing church to withhold an additional amount of income taxes from each paycheck (use a new Form W-4 to make this request) that will be sufficient to cover self-employment taxes.

A church must make quarterly estimated tax payments if it expects an unrelated business income tax liability for the year to be *\$500 or more*. Use IRS Form 990-W to figure your estimated taxes. Quarterly estimated tax payments of one-fourth of the total tax liability are due by April 15, June 15, September 15, and December 15, 2022, for churches on a calendar year basis. Deposit quarterly tax payments electronically using [EFTPS](#).

## April 29, 2022: Employer exemption

Churches hiring their first nonminister employee between January 1, 2022, and March 31, 2022, may exempt themselves from the employer's share of Social Security and Medicare 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 Social Security and Medicare taxes.

## April 30, 2022: Employer's quarterly federal tax returns

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](#)) for the first calendar quarter of 2022 by this date.

Enclose a check in the total amount of all payroll taxes (withheld income taxes, the withheld employee's share of Social Security taxes, and the employer's share of Social Security taxes) if these taxes were *less than \$2,500* on March 31, 2022.

For complete information, consult the [2022 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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