

Key Tax Dates October 2022

Deadline for church employees with six-month extensions for filing 2021 tax returns—and other key dates to note.

By Richard R. Hammar

Monthly requirements

If your church or organization 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 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 the employee's 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 2022 the lookback period is July 1, 2020, through June 30, 2021), 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 the employee's wages, the employee's share of Social Security and Medicare taxes, and the employer's share of Social Security and Medicare taxes.

October 17, 2022: Form 1040 due for taxpayers who filed for a six-month extension

Last day to file a 2021 federal income tax return (Form 1040) for taxpayers who obtained an automatic six-month extension by filing a Form 4868 by April 18, 2022 (April 19 if you live in Maine or Massachusetts).

October 30, 2022: File employer exemption (Form 8274)

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.

October 31, 2022: File 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) for the third calendar quarter 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, 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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