

## **OFFICE OF THE ATTORNEY GENERAL 2022 TAX CHARTS**

Pursuant to § 154.061(b) of the Texas Family Code, the Office of the Attorney General of Texas, as the Title IV-D agency, has promulgated the following tax charts to assist courts in establishing the amount of a child support order. These tax charts are applicable to employed and self-employed persons in computing net monthly income. The charts include a range of monthly gross wages for obligors starting at \$100. The child support percentages used to calculate child support for obligors of all incomes with children in one household are located within § 154.125(b) and (c). Under Texas Family Code section 154.125(c), a different set of percentages is used to calculate child support for low-income obligors, who are defined as obligors whose monthly net resources are less than \$1,000. The child support percentages used to calculate child support for obligors with children in more than one household are located within § 154.129. This section provides an alternative method for computing child support for children in more than one household.

For assistance computing child support under the Texas Child Support Guidelines, please visit: <https://csapps.oag.texas.gov/monthly-child-support-calculator>

### **INSTRUCTIONS FOR USE**

To use these tables, first compute the obligor's annual gross income. Then recompute to determine the obligor's average monthly gross income. These tables provide a method for calculating "monthly net income" for child support purposes, subtracting from monthly gross income the social security taxes and the federal income tax withholding for a single person claiming one personal exemption and the standard deduction.

Thereafter, in many cases the guidelines call for a number of additional steps to complete the necessary calculations. For example, §§ 154.061 - 154.070 provide for appropriate additions to "income" as that term is defined for federal income tax purposes, and for certain subtractions from monthly net income, in order to arrive at the net resources of the obligor available for child support purposes. If necessary, one may compute an obligee's net resources using similar steps.

### **LIMITATIONS ON USE**

These charts are intended to assist courts in common situations, and do not account for all deductions and adjustments allowable under the Internal Revenue Code. For instance, these charts do not take into account the qualified business income deduction which might be taken by some owners of sole proprietorships, S corporations, partnerships, or stand-alone rental properties (pass-thru entities). In some situations, section 199A of the Internal Revenue Code allows owners of pass-thru entities to take a deduction against their income resulting in a reduction of the effective tax rate. These charts should not be used to estimate the net income of owners of pass-thru entities. The computation of net income for parties with complex tax situations may require consultation with an income tax professional.

**EMPLOYED PERSONS  
2022 TAX CHART**

	Federal Insurance Contributions Act Taxes			
Monthly Gross Wages	Old-Age, Survivors and Disability Insurance Program (Social Security) Tax (6.2%)*	Medicare's Hospital Insurance Program (Medicare) Tax (1.45%)*	Federal Income Tax***	Net Monthly Income
\$100.00	\$6.20	\$1.45	\$0.00	\$92.35
\$150.00	\$9.30	\$2.18	\$0.00	\$138.52
\$200.00	\$12.40	\$2.90	\$0.00	\$184.70
\$250.00	\$15.50	\$3.63	\$0.00	\$230.87
\$300.00	\$18.60	\$4.35	\$0.00	\$277.05
\$350.00	\$21.70	\$5.08	\$0.00	\$323.22
\$400.00	\$24.80	\$5.80	\$0.00	\$369.40
\$450.00	\$27.90	\$6.53	\$0.00	\$415.58
\$500.00	\$31.00	\$7.25	\$0.00	\$461.75
\$550.00	\$34.10	\$7.98	\$0.00	\$507.92
\$600.00	\$37.20	\$8.70	\$0.00	\$554.09
\$650.00	\$40.30	\$9.43	\$0.00	\$600.27
\$700.00	\$43.40	\$10.15	\$0.00	\$646.45
\$750.00	\$46.50	\$10.88	\$0.00	\$692.62
\$800.00	\$49.60	\$11.60	\$0.00	\$738.80
\$850.00	\$52.70	\$12.33	\$0.00	\$784.97
\$900.00	\$55.80	\$13.05	\$0.00	\$831.15
\$950.00	\$58.90	\$13.78	\$0.00	\$877.32
\$1,000.00	\$62.00	\$14.50	\$0.00	\$923.50
\$1,050.00	\$65.10	\$15.23	\$0.00	\$969.67
\$1,100.00	\$68.20	\$15.95	\$2.08	\$1,013.77
\$1,150.00	\$71.30	\$16.68	\$7.08	\$1,054.94
\$1,200.00	\$74.40	\$17.40	\$12.08	\$1,096.12
\$1,256.67****	\$77.91	\$18.22	\$17.75	\$1,142.79
\$1,300.00	\$80.60	\$18.85	\$22.08	\$1,178.47
\$1,400.00	\$86.80	\$20.30	\$32.08	\$1,260.82
\$1,500.00	\$93.00	\$21.75	\$42.08	\$1,343.17
\$1,600.00	\$99.20	\$23.20	\$52.08	\$1,425.52
\$1,700.00	\$105.40	\$24.65	\$62.08	\$1,507.87
\$1,800.00	\$111.60	\$26.10	\$72.08	\$1,590.22
\$1,900.00	\$117.80	\$27.55	\$82.08	\$1,672.57
\$2,000.00	\$124.00	\$29.00	\$93.37	\$1,753.63
\$2,100.00	\$130.20	\$30.45	\$105.37	\$1,833.98
\$2,200.00	\$136.40	\$31.90	\$117.37	\$1,914.33
\$2,300.00	\$142.60	\$33.35	\$129.37	\$1,994.68
\$2,400.00	\$148.80	\$34.80	\$141.37	\$2,075.03
\$2,500.00	\$155.00	\$36.25	\$153.37	\$2,155.38
\$2,600.00	\$161.20	\$37.70	\$165.37	\$2,235.73
\$2,700.00	\$167.40	\$39.15	\$177.37	\$2,316.08
\$2,800.00	\$173.60	\$40.60	\$189.37	\$2,396.43
\$2,900.00	\$179.80	\$42.05	\$201.37	\$2,476.78
\$3,000.00	\$186.00	\$43.50	\$213.37	\$2,557.13
\$3,100.00	\$192.20	\$44.95	\$225.37	\$2,637.48
\$3,200.00	\$198.40	\$46.40	\$237.37	\$2,717.83
\$3,300.00	\$204.60	\$47.85	\$249.37	\$2,798.18
\$3,400.00	\$210.80	\$49.30	\$261.37	\$2,878.53
\$3,500.00	\$217.00	\$50.75	\$273.37	\$2,958.88
\$3,600.00	\$223.20	\$52.20	\$285.37	\$3,039.23
\$3,700.00	\$229.40	\$53.65	\$297.37	\$3,119.58
\$3,800.00	\$235.60	\$55.10	\$309.37	\$3,199.93
\$3,900.00	\$241.80	\$56.55	\$321.37	\$3,280.28
\$4,000.00	\$248.00	\$58.00	\$333.37	\$3,360.63
\$4,100.00	\$254.20	\$59.45	\$345.37	\$3,440.98
\$4,200.00	\$260.40	\$60.90	\$357.37	\$3,521.33
\$4,300.00	\$266.60	\$62.35	\$369.37	\$3,601.68
\$4,400.00	\$272.80	\$63.80	\$381.37	\$3,682.03
\$4,500.00	\$279.00	\$65.25	\$393.37	\$3,762.38
\$4,600.00	\$285.20	\$66.70	\$409.33	\$3,838.77
\$4,700.00	\$291.40	\$68.15	\$431.33	\$3,909.12
\$4,800.00	\$297.60	\$69.60	\$453.33	\$3,979.47
\$4,900.00	\$303.80	\$71.05	\$475.33	\$4,049.82
\$5,000.00	\$310.00	\$72.50	\$497.33	\$4,120.17
\$5,100.00	\$316.20	\$73.95	\$519.33	\$4,190.52
\$5,200.00	\$322.40	\$75.40	\$541.33	\$4,260.87
\$5,300.00	\$328.60	\$76.85	\$563.33	\$4,331.22
\$5,400.00	\$334.80	\$78.30	\$585.33	\$4,401.57

\$5,500.00	\$341.00	\$79.75	\$607.33	\$4,471.92
\$5,600.00	\$347.20	\$81.20	\$629.33	\$4,542.27
\$5,700.00	\$353.40	\$82.65	\$651.33	\$4,612.62
\$5,800.00	\$359.60	\$84.10	\$673.33	\$4,682.97
\$5,900.00	\$365.80	\$85.55	\$695.33	\$4,753.32
\$6,000.00	\$372.00	\$87.00	\$717.33	\$4,823.67
\$6,100.00	\$378.20	\$88.45	\$739.33	\$4,894.02
\$6,200.00	\$384.40	\$89.90	\$761.33	\$4,964.37
\$6,300.00	\$390.60	\$91.35	\$783.33	\$5,034.72
\$6,400.00	\$396.80	\$92.80	\$805.33	\$5,105.07
\$6,500.00	\$403.00	\$94.25	\$827.33	\$5,175.42
\$6,600.00	\$409.20	\$95.70	\$849.33	\$5,245.77
\$6,700.00	\$415.40	\$97.15	\$871.33	\$5,316.12
\$6,800.00	\$421.60	\$98.60	\$893.33	\$5,386.47
\$6,900.00	\$427.80	\$100.05	\$915.33	\$5,456.82
\$7,000.00	\$434.00	\$101.50	\$937.33	\$5,527.17
\$7,100.00	\$440.20	\$102.95	\$959.33	\$5,597.52
\$7,200.00	\$446.40	\$104.40	\$981.33	\$5,667.87
\$7,300.00	\$452.60	\$105.85	\$1,003.33	\$5,738.22
\$7,400.00	\$458.80	\$107.30	\$1,025.33	\$5,808.57
\$7,500.00	\$465.00	\$108.75	\$1,047.33	\$5,878.92
\$7,600.00	\$471.20	\$110.20	\$1,069.33	\$5,949.27
\$7,700.00	\$477.40	\$111.65	\$1,091.33	\$6,019.62
\$7,800.00	\$483.60	\$113.10	\$1,113.33	\$6,089.97
\$7,900.00	\$489.80	\$114.55	\$1,135.33	\$6,160.32
\$8,000.00	\$496.00	\$116.00	\$1,157.33	\$6,230.67
\$8,100.00	\$502.20	\$117.45	\$1,179.33	\$6,301.02
\$8,200.00	\$508.40	\$118.90	\$1,201.33	\$6,371.37
\$8,300.00	\$514.60	\$120.35	\$1,223.33	\$6,441.72
\$8,400.00	\$520.80	\$121.80	\$1,245.33	\$6,512.07
\$8,500.00	\$527.00	\$123.25	\$1,267.33	\$6,582.42
\$8,600.00	\$533.20	\$124.70	\$1,291.29	\$6,650.81
\$8,700.00	\$539.40	\$126.15	\$1,315.29	\$6,719.16
\$8,800.00	\$545.60	\$127.60	\$1,339.29	\$6,787.51
\$8,900.00	\$551.80	\$129.05	\$1,363.29	\$6,855.86
\$9,000.00	\$558.00	\$130.50	\$1,387.29	\$6,924.21
\$9,100.00	\$564.20	\$131.95	\$1,411.29	\$6,992.56
\$9,200.00	\$570.40	\$133.40	\$1,435.29	\$7,060.91
\$9,300.00	\$576.60	\$134.85	\$1,459.29	\$7,129.26
\$9,400.00	\$582.80	\$136.30	\$1,483.29	\$7,197.61
\$9,500.00	\$589.00	\$137.75	\$1,507.29	\$7,265.96
\$9,600.00	\$595.20	\$139.20	\$1,531.29	\$7,334.31
\$9,700.00	\$601.40	\$140.65	\$1,555.29	\$7,402.66
\$9,800.00	\$607.60	\$142.10	\$1,579.29	\$7,471.01
\$9,900.00	\$613.80	\$143.55	\$1,603.29	\$7,539.36
\$10,000.00	\$620.00	\$145.00	\$1,627.29	\$7,607.71
\$10,100.00	\$626.20	\$146.45	\$1,651.29	\$7,676.06
\$10,200.00	\$632.40	\$147.90	\$1,675.29	\$7,744.41
\$10,300.00	\$638.60	\$149.35	\$1,699.29	\$7,812.76
\$10,400.00	\$644.80	\$150.80	\$1,723.29	\$7,881.11
\$10,500.00	\$651.00	\$152.25	\$1,747.29	\$7,949.46
\$10,600.00	\$657.20	\$153.70	\$1,771.29	\$8,017.81
\$10,700.00	\$663.40	\$155.15	\$1,795.29	\$8,086.16
\$10,800.00	\$669.60	\$156.60	\$1,819.29	\$8,154.51
\$10,900.00	\$675.80	\$158.05	\$1,843.29	\$8,222.86
\$11,000.00	\$682.00	\$159.50	\$1,867.29	\$8,291.21
\$11,100.00	\$688.20	\$160.95	\$1,891.29	\$8,359.56
\$11,200.00	\$694.40	\$162.40	\$1,915.29	\$8,427.91
\$11,300.00	\$700.60	\$163.85	\$1,939.29	\$8,496.26
\$11,400.00	\$706.80	\$165.30	\$1,963.29	\$8,564.61
\$11,500.00	\$713.00	\$166.75	\$1,987.29	\$8,632.96
\$11,600.00	\$719.20	\$168.20	\$2,011.29	\$8,701.31
\$11,700.00	\$725.40	\$169.65	\$2,035.29	\$8,769.66
\$11,800.00	\$731.60	\$171.10	\$2,059.29	\$8,838.01
\$11,900.00	\$737.80	\$172.55	\$2,083.29	\$8,906.36
\$12,000.00	\$744.00	\$174.00	\$2,107.29	\$8,974.70
\$12,250.00**	\$759.50	\$177.63	\$2,167.29	\$9,145.58
\$12,322.99*****	\$759.50	\$178.68	\$2,184.81	\$9,200.00

## Footnotes to Employed Persons 2022 Tax Chart:

References to “the Code” refer to the Internal Revenue Code of 1986, as amended (26 U.S.C.)

\* An employed person not subject to the Old-Age, Survivors and Disability Insurance Program “OASDI” (Social Security) tax and Medicare’s Hospital Insurance Program (Medicare) tax will be allowed the reductions reflected in these columns, unless it is shown that such person has no similar contributory plan such as teacher retirement, federal railroad retirement, federal civil service retirement, etc.

\*\* In 2022 the maximum level of Monthly Gross Wages for an employed person subject to the 6.2% Social Security tax is \$147,000 per year, or \$12,250 per month ( $\$147,000 / 12 = \$12,250$ ). The maximum monthly Social Security Tax in 2022 is \$759.50 based on the maximum OASDI Contribution and Benefit Base amount of \$147,000 for 2022.

Monthly Gross Wages	\$147,000 for the year, or \$12,250 monthly average
Social Security tax rate = 6.2%	<p>\$147,000 is equal to the 2022 OASDI contribution and benefit base, so \$147,000 is taxed at this rate.</p> <p><math>\\$147,000 \times .062 = \\$9,114</math> for the year, or \$759.50 monthly average</p>

\*\*\* These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (in the case of a taxable year beginning after December 31, 2017, and before January 1, 2026 the exemption amount is zero), and taking the standard deduction (\$12,950).

Examples:

Monthly Gross Wages	\$72,000 for the year, or \$6,000 monthly average	\$132,000 for the year, or \$11,000 monthly average
Personal Exemption Section 151(d) of the Code	\$0 for tax years 2018 through 2025	\$0 for tax years 2018 through 2025
Standard Deduction Section 63(c) of the Code	\$12,950	\$12,950
Income amount to be used in the income tax computation	$\$72,000 - \$0 - \$12,950 = \$59,050$	$\$132,000 - \$0 - \$12,950 = \$119,050$
Income tax computation for 2022	<p><i>If taxable income is over \$41,775 but not over \$89,075, the tax is \$4,807.50 plus 22% of the excess over \$41,775 (Section 1(j) of the Code)</i></p> <p><math>\\$4,807.50 + ((\\$59,050 - \\$41,775) \times .22) = \\$8,608</math> for the year, or \$717.33 monthly average</p>	<p><i>If taxable income is over \$89,075 but not over \$170,050, the tax is \$15,213.50 plus 24% of the excess over \$89,075 (Section 1(j) of the Code)</i></p> <p><math>\\$15,213.50 + ((\\$119,050 - \\$89,075) \times .24) = \\$22,407.50</math> for the year, or \$1,867.29 monthly average</p>

\*\*\*\* This amount represents one-twelfth (1/12) of the gross income of an individual earning the federal minimum wage (\$7.25 per hour) for a 40-hour week for a full year.

Federal Minimum Wage = \$7.25 per hour	$\$7.25 \times 40 \text{ hours per week} \times 52 \text{ weeks per year} = \$15,080 \text{ per year}$
Monthly average	$\$15,080 / 12 = \$1,256.67 \text{ monthly average}$

\*\*\*\*\* This amount represents the point where the monthly gross wages of an employed individual would result in \$9,200.00 of net resources. Texas Family Code section 154.125 provides “The guidelines for the support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than \$7,500 or the adjusted amount determined under Subsection (a-1), whichever is greater.” Effective September 1, 2019 the adjusted amount determined under Subsection (a-1) is \$9,200.00. Texas Family Code section 154.126(a) provides, “If the obligor’s net resources exceed the amount provided by Section 154.125(a), the court shall presumptively apply the percentage guidelines to the portion of the obligor’s net resources that does not exceed that amount. Without further reference to the percentage recommendation by these guidelines, the court may order additional amounts of child support as appropriate, depending on the income of the parties and the proven needs of the child.” The tax charts promulgated by the Office of the Attorney General include net monthly income amounts up to the amount specified in Texas Family Code section 154.125.

\* \* \* \* \*

## **Citations Relating to Employed Persons 2022 Tax Chart:**

### **1. Old-Age, Survivors and Disability Insurance Tax**

#### **(a) Contribution Base**

- (1) Social Security Administration’s notice appearing in 86 Fed. Reg. 58715 (October 22, 2021)
- (2) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
- (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)

#### **(b) Tax Rate**

- (1) Section 3101(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(a))

### **2. Hospital (Medicare) Insurance Tax**

#### **(a) Contribution Base**

- (1) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

#### **(b) Tax Rate**

- (1) Section 3101(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(b))

### **3. Federal Income Tax**

#### **(a) Tax Rate Schedule for 2022 for Single Taxpayers**

- (1) Revenue Procedure 2021-45, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2021-48, dated November 29, 2021,
- (2) Section 1(j) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(j))

(b) Standard Deduction

- (1) Revenue Procedure 2021-45, Section 3.15, which appears in Internal Revenue Bulletin 2021-48, dated November 29, 2021
- (2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

- (1) An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, Pub. L. No. 115-97, 131 Stat. 2054 (codified as amended in scattered sections of 26 U.S.C.) amended the Internal Revenue Code of 1986, by adding a new paragraph to Section 151(d), which dictates that the personal exemption amount is zero for the taxable years 2018 through 2025.
- (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

4. Adjusted amount determined under Subsection (a-1) of Texas Family Code section 154.125

Office of the Attorney General “Announcement of Adjustment Required by Texas Family Code section 154.125” appearing in 44 TexReg 3559 (July 12, 2019)

SELF-EMPLOYED PERSONS 2022 TAX CHART				
	Federal Insurance Contribution Act Taxes			
Monthly Self-Employment Income*	Old-Age, Survivors and Disability Insurance Program (Social Security) Tax (12.4%)**	Medicare's Hospital Insurance Program (Medicare) Tax(2.9%)**	Federal Income Tax****	Net Monthly Income
\$100.00	\$11.45	\$2.68	\$0.00	\$85.87
\$150.00	\$17.18	\$4.02	\$0.00	\$128.80
\$200.00	\$22.90	\$5.36	\$0.00	\$171.74
\$250.00	\$28.63	\$6.70	\$0.00	\$214.67
\$300.00	\$34.35	\$8.03	\$0.00	\$257.62
\$350.00	\$40.08	\$9.37	\$0.00	\$300.55
\$400.00	\$45.81	\$10.71	\$0.00	\$343.48
\$450.00	\$51.53	\$12.05	\$0.00	\$386.42
\$500.00	\$57.26	\$13.39	\$0.00	\$429.35
\$550.00	\$62.98	\$14.73	\$0.00	\$472.29
\$600.00	\$68.71	\$16.07	\$0.00	\$515.22
\$650.00	\$74.43	\$17.41	\$0.00	\$558.16
\$700.00	\$80.16	\$18.75	\$0.00	\$601.09
\$750.00	\$85.89	\$20.09	\$0.00	\$644.02
\$800.00	\$91.61	\$21.43	\$0.00	\$686.96
\$850.00	\$97.34	\$22.76	\$0.00	\$729.90
\$900.00	\$103.06	\$24.10	\$0.00	\$772.84
\$950.00	\$108.79	\$25.44	\$0.00	\$815.77
\$1,000.00	\$114.51	\$26.78	\$0.00	\$858.71
\$1,050.00	\$120.24	\$28.12	\$0.00	\$901.64
\$1,100.00	\$125.97	\$29.46	\$0.00	\$944.57
\$1,150.00	\$131.69	\$30.80	\$0.00	\$987.51
\$1,200.00	\$137.42	\$32.14	\$3.61	\$1,026.83
\$1,300.00	\$148.87	\$34.82	\$12.90	\$1,103.41
\$1,400.00	\$160.32	\$37.49	\$22.19	\$1,180.00
\$1,500.00	\$171.77	\$40.17	\$31.49	\$1,256.57
\$1,600.00	\$183.22	\$42.85	\$40.78	\$1,333.14
\$1,700.00	\$194.67	\$45.53	\$50.07	\$1,409.73
\$1,800.00	\$206.13	\$48.21	\$59.37	\$1,486.29
\$1,900.00	\$217.58	\$50.88	\$68.66	\$1,562.87
\$2,000.00	\$229.03	\$53.56	\$77.95	\$1,639.46
\$2,100.00	\$240.48	\$56.24	\$87.57	\$1,715.70
\$2,200.00	\$251.93	\$58.92	\$98.72	\$1,790.43
\$2,300.00	\$263.38	\$61.60	\$109.88	\$1,865.14
\$2,400.00	\$274.83	\$64.28	\$121.03	\$1,939.86
\$2,500.00	\$286.29	\$66.95	\$132.18	\$2,014.58
\$2,600.00	\$297.74	\$69.63	\$143.33	\$2,089.30
\$2,700.00	\$309.19	\$72.31	\$154.48	\$2,164.01
\$2,800.00	\$320.64	\$74.99	\$165.64	\$2,238.73
\$2,900.00	\$332.09	\$77.67	\$176.79	\$2,313.45
\$3,000.00	\$343.54	\$80.34	\$187.94	\$2,388.18
\$3,100.00	\$354.99	\$83.02	\$199.09	\$2,462.90
\$3,200.00	\$366.44	\$85.70	\$210.25	\$2,537.61
\$3,300.00	\$377.90	\$88.38	\$221.40	\$2,612.32
\$3,400.00	\$389.35	\$91.06	\$232.55	\$2,687.04
\$3,500.00	\$400.80	\$93.74	\$243.70	\$2,761.76
\$3,600.00	\$412.25	\$96.41	\$254.86	\$2,836.47
\$3,700.00	\$423.70	\$99.09	\$266.01	\$2,911.20
\$3,800.00	\$435.15	\$101.77	\$277.16	\$2,985.92
\$3,900.00	\$446.60	\$104.45	\$288.31	\$3,060.64
\$4,000.00	\$458.06	\$107.13	\$299.46	\$3,135.35
\$4,100.00	\$469.51	\$109.80	\$310.62	\$3,210.07
\$4,200.00	\$480.96	\$112.48	\$321.77	\$3,284.79
\$4,300.00	\$492.41	\$115.16	\$332.92	\$3,359.51
\$4,400.00	\$503.86	\$117.84	\$344.07	\$3,434.23
\$4,500.00	\$515.31	\$120.52	\$355.23	\$3,508.94
\$4,600.00	\$526.76	\$123.19	\$366.38	\$3,583.67
\$4,700.00	\$538.22	\$125.87	\$377.53	\$3,658.38
\$4,800.00	\$549.67	\$128.55	\$388.68	\$3,733.10
\$4,900.00	\$561.12	\$131.23	\$399.83	\$3,807.82
\$5,000.00	\$572.57	\$133.91	\$419.62	\$3,873.90
\$5,100.00	\$584.02	\$136.59	\$440.07	\$3,939.32
\$5,200.00	\$595.47	\$139.26	\$460.51	\$4,004.76
\$5,300.00	\$606.92	\$141.94	\$480.96	\$4,070.18
\$5,400.00	\$618.38	\$144.62	\$501.40	\$4,135.60
\$5,500.00	\$629.83	\$147.30	\$521.85	\$4,201.02
\$5,600.00	\$641.28	\$149.98	\$542.29	\$4,266.44

\$5,700.00	\$652.73	\$152.65	\$562.74	\$4,331.88
\$5,800.00	\$664.18	\$155.33	\$583.19	\$4,397.30
\$5,900.00	\$675.63	\$158.01	\$603.63	\$4,462.73
\$6,000.00	\$687.08	\$160.69	\$624.08	\$4,528.15
\$6,100.00	\$698.54	\$163.37	\$644.52	\$4,593.57
\$6,200.00	\$709.99	\$166.05	\$664.97	\$4,658.99
\$6,300.00	\$721.44	\$168.72	\$685.42	\$4,724.42
\$6,400.00	\$732.89	\$171.40	\$705.86	\$4,789.85
\$6,500.00	\$744.34	\$174.08	\$726.31	\$4,855.27
\$6,600.00	\$755.79	\$176.76	\$746.75	\$4,920.70
\$6,700.00	\$767.24	\$179.44	\$767.20	\$4,986.12
\$6,800.00	\$778.70	\$182.11	\$787.64	\$5,051.55
\$6,900.00	\$790.15	\$184.79	\$808.09	\$5,116.97
\$7,000.00	\$801.60	\$187.47	\$828.54	\$5,182.39
\$7,100.00	\$813.05	\$190.15	\$848.98	\$5,247.82
\$7,200.00	\$824.50	\$192.83	\$869.43	\$5,313.24
\$7,300.00	\$835.95	\$195.50	\$889.87	\$5,378.68
\$7,400.00	\$847.40	\$198.18	\$910.32	\$5,444.10
\$7,500.00	\$858.86	\$200.86	\$930.76	\$5,509.52
\$7,600.00	\$870.31	\$203.54	\$951.21	\$5,574.94
\$7,700.00	\$881.76	\$206.22	\$971.66	\$5,640.36
\$7,800.00	\$893.21	\$208.90	\$992.10	\$5,705.79
\$7,900.00	\$904.66	\$211.57	\$1,012.55	\$5,771.22
\$8,000.00	\$916.11	\$214.25	\$1,032.99	\$5,836.65
\$8,100.00	\$927.56	\$216.93	\$1,053.44	\$5,902.07
\$8,200.00	\$939.01	\$219.61	\$1,073.88	\$5,967.50
\$8,300.00	\$950.47	\$222.29	\$1,094.33	\$6,032.91
\$8,400.00	\$961.92	\$224.96	\$1,114.78	\$6,098.34
\$8,500.00	\$973.37	\$227.64	\$1,135.22	\$6,163.77
\$8,600.00	\$984.82	\$230.32	\$1,155.67	\$6,229.19
\$8,700.00	\$996.27	\$233.00	\$1,176.11	\$6,294.62
\$8,800.00	\$1,007.72	\$235.68	\$1,196.56	\$6,360.04
\$8,900.00	\$1,019.17	\$238.36	\$1,217.00	\$6,425.47
\$9,000.00	\$1,030.63	\$241.03	\$1,237.45	\$6,490.89
\$9,100.00	\$1,042.08	\$243.71	\$1,257.90	\$6,556.31
\$9,200.00	\$1,053.53	\$246.39	\$1,279.30	\$6,620.78
\$9,300.00	\$1,064.98	\$249.07	\$1,301.61	\$6,684.34
\$9,400.00	\$1,076.43	\$251.75	\$1,323.91	\$6,747.91
\$9,500.00	\$1,087.88	\$254.42	\$1,346.22	\$6,811.49
\$9,600.00	\$1,099.33	\$257.10	\$1,368.52	\$6,875.05
\$9,700.00	\$1,110.79	\$259.78	\$1,390.82	\$6,938.61
\$9,800.00	\$1,122.24	\$262.46	\$1,413.13	\$7,002.17
\$9,900.00	\$1,133.69	\$265.14	\$1,435.43	\$7,065.74
\$10,000.00	\$1,145.14	\$267.82	\$1,457.74	\$7,129.31
\$10,100.00	\$1,156.59	\$270.49	\$1,480.04	\$7,192.88
\$10,200.00	\$1,168.04	\$273.17	\$1,502.35	\$7,256.44
\$10,300.00	\$1,179.49	\$275.85	\$1,524.65	\$7,320.01
\$10,400.00	\$1,190.95	\$278.53	\$1,546.95	\$7,383.57
\$10,500.00	\$1,202.40	\$281.21	\$1,569.26	\$7,447.13
\$10,600.00	\$1,213.85	\$283.88	\$1,591.56	\$7,510.71
\$10,700.00	\$1,225.30	\$286.56	\$1,613.87	\$7,574.27
\$10,800.00	\$1,236.75	\$289.24	\$1,636.17	\$7,637.84
\$10,900.00	\$1,248.20	\$291.92	\$1,658.48	\$7,701.40
\$11,000.00	\$1,259.65	\$294.60	\$1,680.78	\$7,764.97
\$11,100.00	\$1,271.11	\$297.27	\$1,703.09	\$7,828.53
\$11,200.00	\$1,282.56	\$299.95	\$1,725.39	\$7,892.10
\$11,300.00	\$1,294.01	\$302.63	\$1,747.69	\$7,955.67
\$11,400.00	\$1,305.46	\$305.31	\$1,770.00	\$8,019.22
\$11,500.00	\$1,316.91	\$307.99	\$1,792.30	\$8,082.80
\$11,600.00	\$1,328.36	\$310.67	\$1,814.61	\$8,146.36
\$11,700.00	\$1,339.81	\$313.34	\$1,836.91	\$8,209.94
\$11,800.00	\$1,351.27	\$316.02	\$1,859.22	\$8,273.49
\$11,900.00	\$1,362.72	\$318.70	\$1,881.52	\$8,337.06
\$12,000.00	\$1,374.17	\$321.38	\$1,903.83	\$8,400.62
\$12,250.00	\$1,402.80	\$328.07	\$1,959.59	\$8,559.54
\$12,500.00	\$1,431.43	\$334.77	\$2,015.35	\$8,718.46
\$12,750.00	\$1,460.05	\$341.46	\$2,071.11	\$8,877.38
\$13,000.00	\$1,488.68	\$348.16	\$2,126.87	\$9,036.29
\$13,257.56*****	\$1,518.18	\$355.06	\$2,184.32	\$9,200.00
\$13,500.00***	\$1,519.00	\$361.55	\$2,241.63	\$9,377.82



## **Footnotes to Self-Employed Persons 2022 Tax Chart:**

References to “the Code” refer to the Internal Revenue Code of 1986, as amended (26 U.S.C.)

\* Texas Family Code Section 154.065 defines what is included in, and what may be excluded from, self-employment income for Texas child support guideline computation purposes. The values displayed in the first column of this chart are the full amount of net earnings from self-employment income (determined before the deduction required by Section 1402(a)(12) of the Code explained in the next footnote, \*\*).

\*\* The tax rates for self-employment taxes are 12.4% for the Old-Age, Survivors and Disability Insurance Program “OASDI” (Social Security tax) and 2.9% for Medicare’s Hospital Insurance Program (Medicare) tax, however, only a portion of the net earnings from self-employment are subject to these taxes. Section 1402(a)(12) of the Code permits a self-employed person a deduction in net earnings from self-employment (as defined in sections 1401 and 1402 of the Code) equal to one-half of the combined rates. The purpose is to adjust net income downward by the amount that would have been paid by an employer, had the individual been classified as an employee. The sum of these rates is 15.3% (12.4% + 2.9% = 15.3%). One-half (1/2) of the combined rate is 7.65% (15.3% x 1/2 = 7.65%). Self-employed taxpayers compute this deduction by multiplying net earnings from self-employment by .9235 (100% - 7.65% = 92.35%) to determine the portion of self-employment income subject to self-employment taxes.

Social Security tax is owed on the portion of self-employment income subject to self-employment taxes that do not exceed the maximum OASDI Contribution and Benefit Base amount of \$147,000 (for tax year 2022). Medicare’s Hospital Insurance Program (Medicare) tax is owed on the full amount of self-employment income subject to self-employment taxes. Section 1401 of the Code.

Examples:

Monthly Self-Employment Income, TFC 154.065	\$72,000 for the year, or \$6,000 monthly average	\$160,000 for the year, or \$13,333 monthly average
92.35% of self-employment income is subject to self-employment taxes	$\$72,000 \times .9235 = \$66,492$ for the year	$\$160,000 \times .9235 = \$147,760$ for the year
Social Security tax rate = 12.4%	$\$66,492$ does not exceed the OASDI contribution and benefit base, so \$66,492 is taxed at this rate.  $\$66,492 \times .124 = \$8,245$ for the year, or \$687.08 monthly average	$\$147,760$ exceeds the OASDI contribution and benefit base, so only the first \$147,000 is taxed at this rate.  $\$147,000 \times .124 = \$18,228$ for the year, or \$1,519 monthly average
Medicare tax rate = 2.9%	$\$66,492 \times .029 = \$1,928.27$ for the year, or \$160.69 monthly average	$\$147,760 \times .029 = \$4,285.04$ for the year, or \$357.09 monthly average

\*\*\* In 2022 the maximum level of Monthly Self-Employment Income subject to the 12.4% Social Security tax is \$159,177.05 per year, or \$13,264.75 per month ( $\$159,177.05 / 12 = \$13,264.75$ ). This is the income amount before the deduction required by Section 1402(a)(12) of the Code. The maximum monthly Social Security Tax in 2022 is \$1,519 based on the maximum OASDI Contribution and Benefit Base amount of \$147,000 for 2022.

Monthly Self-Employment Income, TFC 154.065	\$159,177.05 for the year, or \$13,264.75 monthly average
92.35% of self-employment income is subject to self-employment taxes	$\$159,177.05 \times .9235 = \$147,000$ for the year

Social Security tax rate = 12.4%	<p>\$147,000 is equal to the 2022 OASDI contribution and benefit base, so \$147,000 is taxed at this rate.</p> <p><math>\\$147,000 \times .124 = \\$18,228</math> for the year, or \$1,519 monthly average</p>
----------------------------------	--

\*\*\*\* These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (in the case of a taxable year beginning after December 31, 2017, and before January 1, 2026 the exemption amount is zero), and taking the standard deduction (\$12,950).

The calculation of federal income taxes on self-employment income requires the determination of the total self-employment taxes imposed, as described above. The calculation of federal income taxes permits the taxpayer to reduce net income from self-employment by one half of the actual taxes imposed thereby approximating the employment taxes (Social Security and Medicare) that are paid by an employed person. Section 164(f) of the Code.

Examples:

Monthly Self-Employment Income, TFC 154.065	\$72,000 for the year, or \$6,000 monthly average	\$160,000 for the year, or \$13,333 monthly average
Social security tax	\$8,245 for the year, or \$687.08 monthly average	\$18,228 for the year, or \$1,519 monthly average
Medicare tax	\$1,928.27 for the year, or \$160.69 monthly average	\$4,285.04 for the year, or \$357.09 monthly average
Total self-employment taxes imposed	$\$8,245 + \$1,928.27 = \$10,173.27$ for the year	$\$18,228 + \$4,285.04 = \$22,513.04$ for the year
Tax deductible portion of self-employment taxes. Section 164(f) of the Code	$\$10,173.27 \times 1/2 = \$5,086.64$ for the year	$\$22,513.04 \times 1/2 = \$11,256.52$ for the year
Personal Exemption Section 151(d) of the Code	\$0 for tax years 2018 through 2025	\$0 for tax years 2018 through 2025
Standard Deduction Section 63(c) of the Code	\$12,950	\$12,950
Income amount to be used in the income tax computation	$\$72,000 - \$5,086.64 - \$0 - \$12,950 = \$53,963.36$	$\$160,000 - \$11,256.52 - \$0 - \$12,950 = \$135,793.48$
Income tax computation for 2022	<p><i>If taxable income is over \$41,775 but not over \$89,075, the tax is \$4,807.50 plus 22% of the excess over \$41,775 (Section 1(j) of the Code)</i></p> <p><math>\\$4,807.50 + ((\\$53,963.36 - \\$41,775) \times .22) = \\$7,488.94</math> for the year, or \$624.08 monthly average</p>	<p><i>If taxable income is over \$89,075 but not over \$170,050 the tax is \$15,213.50 plus 24% of the excess over \$89,075 (Section 1(j) of the Code)</i></p> <p><math>\\$15,213.50 + ((\\$135,793.48 - \\$89,075) \times .24) = \\$26,425.94</math> for the year, or \$2,202.16 monthly average</p>

Note: For tax years 2018 through 2025, the personal exemption amount is zero. Section 63(c) of the Code. For 2022, the computations do not include the subtraction of any personal exemptions.

\*\*\*\*\* This amount represents the point where the monthly gross income of a self-employed individual would result in \$9,200.00 of net resources. Texas Family Code section 154.125 provides, “The guidelines for the

support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than \$7,500 or the adjusted amount determined under Subsection (a-1), whichever is greater.” Effective September 1, 2019 the adjusted amount determined under Subsection (a-1) is \$9,200.00. Texas Family Code section 154.126(a) provides, “If the obligor’s net resources exceed the amount provided by Section 154.125(a), the court shall presumptively apply the percentage guidelines to the portion of the obligor’s net resources that does not exceed that amount. Without further reference to the percentage recommendation by these guidelines, the court may order additional amounts of child support as appropriate, depending on the income of the parties and the proven needs of the child.” The tax charts promulgated by the Office of the Attorney General include net monthly income amounts up to the amount specified in Texas Family Code section 154.125.

\* \* \* \* \*

## **Citations Relating to Self-Employed Persons 2022 Tax Chart:**

### **1. Old-Age, Survivors and Disability Insurance Tax**

#### **(a) Contribution Base**

- (1) Social Security Administration’s notice appearing in 86 Fed. Reg. 58715 (October 22, 2021)
- (2) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)

#### **(b) Tax Rate**

- (1) Section 1401(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(a))

#### **(c) Deduction Under Section 1402(a)(12)**

- (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))

### **2. Hospital (Medicare) Insurance Tax**

#### **(a) Contribution Base**

- (1) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

#### **(b) Tax Rate**

- (1) Section 1401(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(b))

#### **(c) Deduction Under Section 1402(a)(12)**

- (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))

3. Federal Income Tax

(a) Tax Rate Schedule for 2022 for Single Taxpayers

- (1) Revenue Procedure 2021-45, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2021-48, dated November 29, 2021,
- (2) Section 1(j), of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(j))

(b) Standard Deduction

- (1) Revenue Procedure 2021-45, Section 3.15, which appears in Internal Revenue Bulletin 2021-48, dated November 29, 2021
- (2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

- (1) An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, Pub. L. No. 115-97, 131 Stat. 2054 (codified as amended in scattered sections of 26 U.S.C.) amended the Internal Revenue Code of 1986, by adding a new paragraph to Section 151(d), which dictates that the personal exemption amount is zero for the taxable years 2018 through 2025.
- (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

(d) Deduction Under Section 164(f)

- (1) Section 164(f) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 164(f))

4. Adjusted amount determined under Subsection (a-1) of Texas Family Code section 154.125

Office of the Attorney General “Announcement of Adjustment Required by Texas Family Code section 154.125” appearing in 44 TexReg 3559 (July 12, 2019)