

# 2020 SOCIAL SECURITY TAXABLE BENEFITS WORKSHEET

Keep for Your Records  
Publication 915

- Before you begin:** ✓ If you are married filing separately and you lived apart from your spouse for all of 2020, enter "D" to the right of the word "benefits" on Form 1040 or 1040-SR, line 6a.
- ✓ Don't use this worksheet if you repaid benefits in 2020 and your total repayments (box 4 of Forms SSA-1099 and RRB-1099) were more than your gross benefits for 2020 (box 3 of Forms SSA-1099 and RRB-1099). None of your benefits are taxable for 2020. For more information, see "Repayments More Than Gross Benefits" in Pub 915.
- ✓ If you are filing Form 8815, *Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989*, do not include the amount from line 2b of Form 1040 on line 3 of this worksheet. Instead, include the amount from Schedule B (Form 1040 or 1040-SR), line 2.

|     |                                                                                                                                                                                                                                                                                                                                |     |       |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------|
| 1.  | Enter the total amount from box 5 of ALL your Forms SSA-1099 and Forms RRB-1099. Also enter this amount on Form 1040 or 1040-SR, line 6a                                                                                                                                                                                       | 1.  | _____ |
| 2.  | Multiply line 1 by 50% (0.50)                                                                                                                                                                                                                                                                                                  | 2.  | _____ |
| 3.  | Combine the amounts from:<br><b>Form 1040/1040-SR:</b> Lines 1, 2b, 3b, 4b, 5b, 7 and 8                                                                                                                                                                                                                                        | 3.  | _____ |
| 4.  | Enter the amount, if any, from Form 1040 or 1040-SR line 2a                                                                                                                                                                                                                                                                    | 4.  | _____ |
| 5.  | Enter the total of any exclusions/adjustments for:<br>• Adoption benefits (Form 8839, line 28)<br>• Foreign earned income or housing (Form 2555, lines 45 and 50), and<br>• Certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico                                                        | 5.  | _____ |
| 6.  | Combine lines 2, 3, 4, and 5                                                                                                                                                                                                                                                                                                   | 6.  | _____ |
| 7.  | <b>Form 1040 filers:</b> Enter the amounts from Form 1040 or 1040-SR, line 10b, Schedule 1 lines 10 through 19, and any write-in adjustments you entered on the dotted line next to line 22                                                                                                                                    | 7.  | _____ |
| 8.  | Is the amount on line 7 less than the amount on line 6?<br><b>No.</b> <input type="checkbox"/> <b>STOP</b> None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b                                                                                                                       |     |       |
|     | <b>Yes.</b> Subtract line 7 from line 6                                                                                                                                                                                                                                                                                        | 8.  | _____ |
| 9.  | If you are:<br>• Married filing jointly, enter \$32,000<br>• Single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2020, enter \$25,000                                                                                                         | 9.  | _____ |
|     | <b>Note:</b> If you are married filing separately and you lived with your spouse at any time in 2020, skip lines 9 through 16; multiply line 8 by 85% (0.85) and enter the result on line 17. Then go to line 18.                                                                                                              |     |       |
|     | Is the amount on line 9 less than the amount on line 8?                                                                                                                                                                                                                                                                        |     |       |
| 10. | <b>No.</b> <input type="checkbox"/> <b>STOP</b> None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2020, be sure you entered "D" to the right of the word "benefits" on Form 1040 or 1040-SR, line 6a. |     |       |
|     | <b>Yes.</b> Subtract line 9 from line 8                                                                                                                                                                                                                                                                                        | 10. | _____ |
| 11. | Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2020                                                                                                                                | 11. | _____ |
| 12. | Subtract line 11 from line 10. If zero or less, enter -0-                                                                                                                                                                                                                                                                      | 12. | _____ |
| 13. | Enter the <b>smaller</b> of line 10 or line 11                                                                                                                                                                                                                                                                                 | 13. | _____ |
| 14. | Multiply line 13 by 50% (0.50)                                                                                                                                                                                                                                                                                                 | 14. | _____ |
| 15. | Enter the <b>smaller</b> of line 2 or line 14                                                                                                                                                                                                                                                                                  | 15. | _____ |
| 16. | Multiply line 12 by 85% (0.85). If line 12 is zero, enter -0-                                                                                                                                                                                                                                                                  | 16. | _____ |
| 17. | Add lines 15 and 16                                                                                                                                                                                                                                                                                                            | 17. | _____ |
| 18. | Multiply line 1 by 85% (0.85)                                                                                                                                                                                                                                                                                                  | 18. | _____ |
| 19. | <b>Taxable benefits.</b> Enter the <b>smaller</b> of line 17 or line 18. Also enter this amount on Form 1040 or 1040-SR line 6b.                                                                                                                                                                                               | 19. | _____ |

**TIP:** If you received a lump-sum payment in 2020 that was for an earlier year, also complete Worksheet 2 or 3 and Worksheet 4 to see if you can report a lower taxable benefit.

# Taxable Social Security Benefits 2014 Worksheet

**Peipei Pang**



## **Taxable Social Security Benefits 2014 Worksheet:**

Ernst & Young Tax Guide 2014 Ernst & Young LLP, 2013-11-06 File your taxes with the help of an authoritative leader in the field If you wish to personally prepare your 2013 federal tax return but seek the guidance of a trusted name in this field look no further than the Ernst Young Tax Guide 2014 Drawing from the tax experience and knowledge base of Ernst Young professionals this reliable resource not only covers how to file your federal income tax return but also provides valuable insights on how to avoid common errors and maximize your federal tax deductions Designed in a straightforward and accessible style the Ernst Young Tax Guide 2014 contains essential information that will help you save time and money as you prepare your 2013 federal tax return Throughout the book you ll find hundreds of examples illustrating how tax laws work as well as sample tax forms and schedules to show you how to fill out your return line by line Includes 50 of the most commonly overlooked deductions to take into account when preparing your return Provides specific solutions in its special contents index for taxpayers in particular circumstances including families homeowners investors entrepreneurs senior citizens and military personnel Contains an individual tax organizer 2014 tax calendar and a summary of expiring provisions Provides checklists of key 2013 tax breaks and deductions you may be eligible to use Comprehensive yet direct the Ernst Young Tax Guide 2014 has everything you ll need to personally prepare your 2013 federal tax return **Reproducible Copies of**

**Federal Tax Forms and Instructions** United States. Internal Revenue Service, 2013 J.K. Lasser's Your Income Tax 2014 J.K. Lasser Institute, 2013-10-16 America s number one bestselling tax guide offers the best balance of thoroughness organization and usability For over half a century more than 39 million Americans have turned to J K Lasser for easy to follow expert advice and guidance on planning and filing their taxes Written by a team of tax specialists J K Lasser s Your Income Tax 2014 includes all the outstanding features that have made this book the nation s all time top selling tax guide It covers some of the most important topics associated with your taxes from what must you report as income and strategies that will save you on taxes to how much tax do you actually owe and what deductions can you claim As an added value you can gain direct access to bonus materials through jklasser.com including links to the latest tax forms from the IRS up to the minute tax law changes small business help and much more Filled with in depth insights and timely advice this is the guide of choice for today s serious taxpayer Contains over 2 500 easy to use tax planning tips and strategies and easy to understand coverage of the year s tax law changes Includes filing tips and instructions to help you prepare your 2013 return Comprised of a quick reference section that highlights what s new for 2013 as well as a topic index to help pinpoint the biggest money saving deductions Offers instruction for customers who use software or CPAs to file their taxes Filled with practical tax guidance you can t find anywhere else J K Lasser s Your Income Tax 2014 will help you plan and file your 2013 tax return in the most efficient way possible J.K. Lasser's Your Income Tax 2015 J.K. Lasser Institute, 2014-10-13 America s bestselling tax guide for over seventy five years updated for 2014 taxes J K Lasser s Your Income Tax 2015 is the most trusted tax guide

on the market updated for 2014 tax returns With full coverage of all changes and adjustments to the tax laws including new deductions and credits this book provides clear plain English explanations that help you decipher the tax code and reduce what you owe Step by step instructions help you navigate forms and worksheets with ease and over 2 500 money saving strategies show you what to claim and how to claim it to maximize tax savings You also get access to the book s companion website which features up to the minute tax news and tax law changes tax planning strategies including help for small business owners and much more For over seventy five years American taxpayers have made the J K Lasser guide the bestselling tax resource on the market With the perfect blend of expert advice up to date information and clear jargon free explanations this book helps the average taxpayer successfully navigate the filing process A comprehensive topic index and quick reference section help you quickly find the answers you need while in depth insight and timely advice help you take control of your taxes Understand recent tax law changes and the changes now taking effect Pinpoint your biggest money saving deductions and learn how to claim them Learn how to communicate with your CPA or claim all the tax benefits you are entitled to when using tax preparation software File correctly on time without paying too much or too little Every year millions of Americans overpay their taxes simply because the laws are confusing complex and constantly changing The average American has neither the time nor the inclination to wade through volumes of tax code so J K Lasser does it for you J K Lasser s *Your Income Tax 2015* provides the latest information instruction and strategies that save you time money and headaches when tax season comes around *Your Federal Income Tax for Individuals ,2014* EY Tax Guide 2015 Ernst & Young LLP,2014-11-03 File taxes with confidence and maximize deductions with this industry leading guide EY Tax Guide 2015 is your solution for a streamlined filing process Authoritative and easy to follow this trusted guide is designed to be accessible for individuals who need help navigating these turbulent financial times providing information that can maximize deductions and avoid mistakes Reference tables allow for quick look up of useful information including changes to tax law common errors and tax breaks while the Special Content index points you toward answers for homeowners senior citizens investors military personnel entrepreneurs and more Fully updated for 2015 this guide even provides up to date tips on environmental credits for green initiatives As global leader in tax and advisory services it s no surprise that this EY formerly Ernst Young guide has been rated the 1 choice in tax prep by USA Today Distilling complex tax information into straightforward language this resource is essential reading for anyone preparing to file a federal income tax return You ll find hundreds of examples illustrating how tax laws work plus sample forms and schedules that help you fill out your return step by step We can help you save time and money as you Discover the 50 most commonly overlooked deductions Find specific solutions to your particular circumstances Streamline the filing process with the tax organizer and tax calendar Follow a checklist of key tax breaks you may be eligible to use Preparing your own taxes doesn t have to mean wading through tax code or missing deductions This guide contains the insight of EY professionals plus the tools and references that

can help ease the process The EY Tax Guide 2015 provides the information you need to file your taxes yourself with confidence **Your Federal Income Tax for Individuals** United States. Internal Revenue Service,2013 [EY Tax Guide 2015](#) Ernst & Young,2014-10-29 Everything you need to prepare your 2014 tax return Cover **Individual Income Tax Returns** ,2004 **Iowa Administrative Bulletin** ,2007 **J.K. Lasser's 1001 Deductions and Tax Breaks 2014** Barbara Weltman,2013-09-12 A straightforward guide to taking tax breaks and deductions on your 2013 tax return Completely revised to reflect important changes in this year s tax laws J K Lasser s 1001 Deductions Tax Breaks 2014 will help you take advantage of every deduction tax credit or other tax break that you may be entitled to This comprehensive guide is clearly organized by subject matter so you can easily find situations that may apply to you Each tax benefit is also clearly explained along with the eligibility requirements for claiming the benefit while planning tips and common pitfalls associated with the benefit in question are discussed in detail to help you make the most informed decisions possible Alerts about expiring rules and future tax changes are also included throughout the book so you can plan ahead Discusses deductions tax credits and other breaks with regard to your family home car job investments retirement charitable giving health coverage and much more Packed with hundreds of updated examples practical advice and real world examples Explains tax changes that are set to apply after 2013 that may affect your planning decisions Includes a free online supplement at JKLasser com which contains up to the minute tax law changes Other titles by Barbara Weltman J K Lasser s Small Business Taxes 2014 Filled with in depth insights and expert advice J K Lasser s 1001 Deductions Tax Breaks 2014 is a book every taxpayer should own [Your Federal Income Tax for Individuals - Tax Guide](#) ,2014-01-14 Official Internal Revenue Publication IRS Valuable reference tool for filing federal income tax IRS Publication 17 covers general rules for filing and supplements information contained in your tax instructions Also explains the tax laws to insure you only pay the tax you owe and no more [EY Tax Guide 2016](#) Ernst & Young LLP,2015-11-04 Maximize your 2016 tax return EY Tax Guide 2016 turns filing your taxes into a simple process While tax code is admittedly complex this trusted guide offers specific solutions for tax payers including homeowners self employed entrepreneurs business executives and senior citizens to help you zero in on the best tax strategy for your financial situation Green tips offer updated insight into environmental credits for green initiatives that can maximize your return Additionally this authoritative text provides at a glance reference sheets for key subject areas including changes in tax law common errors to avoid tax breaks and deductions and more If you find tax preparation an intimidating process you are not alone however you can simplify your taxes by turning to a trusted guide for support The EY Tax Guide is an approachable yet authoritative resource that has acted as the go to reference for individual taxpayers for years With this text you can understand the deductions you are entitled to and maximize your return Explore the top tax preparation errors increasing your return and protecting your wealth Consider tax strategies that are specific to your particular financial situation tailoring your preparation approach to your needs Leverage money saving tips and other

useful information such as insight regarding tax law changes and tax breaks Streamline the filing process with the tax organizer and plot your preparation on the tax calendar to meet key deadlines EY Tax Guide 2016 is an integral resource that guides you in maximizing your tax return through trusted tax filing techniques *Paying for College Without Going Broke, 2016 Edition* Princeton Review, Kalman Chany, 2015-10 The only annual college financial aid guide with line by line instructions for completing the FAFSA and CSS PROFILE aid forms As seen in USA Today the Wall Street Journal Money and the Los Angeles Times *Paying for College Without Going Broke* will help you Calculate the actual costs of college Increase your chances of receiving aid Compare aid offers and learn how to appeal if needed Plan strategically as an independent student or a divorced or single parent Understand long and short term money saving tactics Avoid costly mistakes when applying *Paying for College Without Going Broke* includes a foreword by Bill Clinton as well as in depth line by line strategies for filling out 2016 2017 aid forms including the required federal FAFSA form Praise for PAYING FOR COLLEGE WITHOUT GOING BROKE Get this book and don't just read it Study it Chicago Tribune A first rate guide through the financial aid maze Lynn Brenner Newsday Kalman Chany's *Paying For College Without Going Broke* is a must read now It's loaded with tips that can save you thousands on college bills when I got to the section on financial aid my eyes lit up John Wasik Forbes com One of my favorite financial advice books Eric Tyson author of *Investing for Dummies* and *Personal Finance for Dummies* J.K. Lasser's *Your Income Tax 2016* J.K. Lasser Institute, 2015-12-18 Deftly navigate income taxes and tax preparation J K Lasser's *Your Income Tax Professional Edition 2016* offers individual taxpayers and tax professionals the latest most up to date tax information Completely annotated this authoritative text guides you toward the case law IRS code sections and regulations that support the content which is presented in an approachable yet comprehensive manner Additionally this best selling resource delivers tax saving advice for maximizing deductions and sheltering income Through hundreds of examples you explore how to apply tax laws to individual tax payers allowing you to create effective tax strategies that align with regulations Finally special features throughout the content call your attention to important concepts such as icons that highlight new tax laws IRS rulings court decisions filing pointers and planning strategies Taxes are extremely complicated Whether you are a professional or an individual taxpayer it is critical that you understand how to get the highest return possible when filing either your taxes or those of your client Leverage revised content that features the most updated tax code information Easily find the information you are looking for with special features that call your attention to key concepts Protect your assets with tax saving advice on deduction income sheltering and more Dive into extended guidance that offers annotated insight into IRS code sections regulations and case law J K Lasser's *Your Income Tax Professional Edition 2016* is an updated annotated version of a classic reference that has guided tax payers through the complexities of the income tax landscape for over 65 years **Retirement on the Rocks** Christian E. Weller, 2016-04-29 In the US retirement savings are low while risk exposure is high thus dooming many retirees to a low standard of living This book offers straightforward

solutions to build real retirement security for American families      *The Fast Plan for Tax Reform* Donald E.

Phillipson,2013-11-05 Although nearly everyone involved with our federal taxation system agrees that simplification of this system is a positive and even necessary step achieving it has proven to be difficult Exploring the issue from start to finish this detailed blueprint to tax reform offers real solutions to the real problems of our taxation system Author Donald E Phillipson a lawyer who has studied the tax code for years reveals facts about deficit spending and the national debt and examines alternative taxation approaches He explores problems with current tax subsidies and individual income corporation income and estate taxes and presents new solutions to those problems Phillipson also offers new perspectives on the total federal tax obligations of individuals and relationships among taxes on individual income corporation income and estates and gifts Our taxation system desperately needs reform that takes into account the function of the system as a whole This study demonstrates that such reform is possible and that taxes can be fair accountable and simple without the creation of new tax collection structures      *J.K. Lasser's Your Income Tax 2013* J.K. Lasser Institute,2012-10-05 America's number one

bestselling tax guide offers the best balance of thoroughness organization and usability For over half a century more than 39 million Americans have turned to J K Lasser for easy to follow expert advice and guidance on planning and filing their taxes Written by a team of tax specialists J K Lasser's Your Income Tax 2013 includes all the outstanding features that have made this book the nation's all time top selling tax guide It covers some of the most important topics associated with your taxes from what must you report as income and strategies that will save you on taxes to how much tax do you actually owe and what deductions can you claim As an added value you can gain direct access to bonus materials through jklasser.com including links to the latest tax forms from the IRS up to the minute tax law changes small business help and much more Filled with in depth insights and timely advice this is the guide of choice for today's serious taxpayer Contains over 2 500 easy to use tax planning tips and strategies and easy to understand coverage of the year's tax law changes Packed with hundreds of updated examples practical advice and real world examples Includes filing tips and instructions to help you prepare your 2012 return Comprised of a quick reference section that highlights what's new for 2012 as well as a topic index to help pinpoint the biggest money saving deductions Offers instruction for customers who use software or CPAs to file their taxes Filled with practical tax guidance you can't find anywhere else J K Lasser's Your Income Tax 2013 will help you plan and file your 2012 tax return in the most efficient way possible      **Social Security Handbook 2014** Social Security

Administration,2014-05-19 The Social Security Handbook Overview of Social Security Programs 2014 provides information about Social Security programs and services and identifies rights and obligations under the Social Security laws The handbook also contains information about related programs administered by agencies other than the Social Security Administration The completely updated handbook organized by section number is a readable easy to understand reference for comprehending complex Social Security programs and services and contains information on several topics relevant to

Social Security policies How Social Security programs are administered Who is and isn't covered under retirement survivors disability and hospital insurance programs Who is responsible for submitting the necessary evidence to support a claim How claims are processed by the Social Security office What Social Security benefits are owed to you How to obtain information about your rights under Social Security policy The handbook is designed to help users understand the gray areas of the Social Security Act and to provide critical information about rights and obligations under Social Security laws The handbook outlines how to protect your benefits and avoid benefit loss monitor government agencies and get information about policy changes that will affect your benefits make the most of hospital and Medicare coverage determine the amount of benefits that are subject to federal income taxes check Social Security earnings and benefits and get up to date news about future Social Security programs and service

**Japans Budget Black Hole** Keiko Shimono, 2021-01-18 This book describes the astonishing policy failures of populist politicians in Japan Focussing on popular tax cuts in Japan as a salutary case study the book details their serious side effects government debt cuts to social security expenditure inadequate public services and even the potential for a national default The book argues that the only way to maintain a tolerable level of social services is to increase taxation because a government burdened by massive debt levels is unable to respond adequately to a serious threat such as Covid 19 The book then examines the role of the workforce to economic growth Due to the dominance of conservative political forces over a long period workers protections in Japan are limited and deregulation of the workforce has led to a decline in wages since 1997 Declining wages and a reduction in social security expenditure have inevitably led to lower consumption and lower economic growth This examination leads to the conclusion that the way forward is to restore taxation to a sustainable level which is necessary in order to reduce government debt to increase expenditure on social security education and other essential services and to combat growing inequality Only by redistributing income to those who need it and will spend it consumption will increase and the economy will grow



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