

SCHEDULE SE (Form 1040)		Self-Employment Tax	
Attachment of my Tax Return Internal Revenue Service		Code No. 1040-0005 24 Schedule SE Line 17	
Amounts on Form 1040, 1040-00, 1040-00, or 1040-00. See instructions for more information about the tax and other tax information.		Social security number of person with whom you shared income	
Name of each person who will file Schedule SE as a result of Part II, Item 19, line 18, or Part III, line 20, or Part IV, line 21.			
Part I Self-Employment Tax			
Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.			
A. If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4387, but you had \$1000 or more of other net earnings from self-employment, check here and continue with Part II.			
Skip lines 1a and 1b if you use the form optional method in Part II. See instructions.			
1a. Net farm profit or loss) from Schedule F, line 3d, and farm partnerships, Schedule K-1 (Form 1065), line 1d, code 4C			
1b. If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule K-1 (Form 1065), line 2d, code 4C			
Skip line 2 if you use the regular optional method in Part II. See instructions.			
2. Net profit or loss) from Schedule C, line 2d, and Schedule K-1 (Form 1065), line 1d, code A (other than farming). See instructions for other income to report on if you are a minister or member of a religious order.			
3. Commissions, etc., line 1d.			
4. If line 2 is more than \$200, multiply line 3 by 0.033% (0.033%). Otherwise, enter amount from line 3.			
Note: If line 4 is less than \$200 due to Conservation Reserve Program payments on line 2d, see instructions.			
5. If you used one or both of the optional methods, enter the total of lines 1d and 17d here.			
6. Commissions, etc., line 1d, less line 5d, step 1, and you had church employee income. Enter 1d and continue.			
7. Enter your church employee income from Part II. See instructions for definition of church employee income.			
8. Multiply line 5a by 0.033% (0.033%). If less than \$200, enter 1d.			
9. Add lines 5a and 8a.			
10. Maximum amount of combined wages and self-employment earnings subject to social security tax or the 0.62% portion of the 7.65% retirement retirement (line 3) tax for 2024.			
11. Total social security wages and tips (total of lines 3 and 7 on Part II) (0.033%) and reduced retirement (line 3) compensation. If \$100,000 or more, skip lines 8a through 10a, and go to line 11.			
12. Use Part II, line 11, to determine social security tax from Form 1327, line 1d.			
13. Wages subject to social security tax from Form 8916, line 1d.			
14. Add lines 11a and 13a.			
15. Subtract line 14d from line 7, if less or less, enter 1d; otherwise, enter 1d and go to line 11.			
16. Multiply the smaller of line 5a or line 15 by 12.4% (0.124).			
17. Self-employment tax. Add lines 10 and 16. Enter here and on Schedule 2 (Form 1040), line 8, or Form 1040-00, Part II, line 3.			
18. Deduction for one-half of self-employment tax.			
Multiply line 12 by 0.005 (0.005). Enter here and on Schedule 1 (Form 1040), line 18.			
For Paperwork Reduction Act Notice, see your tax return instructions.			
Line 1a		Line 1b	
Line 2		Line 3	
Line 4		Line 5a	
Line 5b		Line 6	
Line 7		Line 8a	
Line 9		Line 10	
Line 11		Line 12	
Line 13		Line 14a	
Line 14b		Line 15	
Line 16		Line 17a	
Line 17b		Line 18	

 Department of the Treasury
Internal Revenue Service

2024 Instructions for Schedule SE

Self-Employment Tax

Use Schedule SE (Form 1040) to figure the tax on net earnings from self-employment. The Social Security Administration (SSA) uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no matter how old you are and even if you are already getting social security or Medicare benefits.

Additional Information: See Pub. 223 or Pub. 333.

Future Developments

For the latest information about developments related to Schedule SE (Form 1040) and its income, such as legislation enacted after they were published, go to [IRS.gov/taxtopics](#).

What's New

Maximum income subject to social security tax. For 2024, the maximum amount of self-employment income subject to social security tax is \$100,000.

Reminders

Form 1040-SE. Using Schedule SE (Form 1040) to report self-employment tax for residents of U.S. territories, Schedule SE (Form 1040) is not available. Instead, use Schedule SE (Form 1040-SE) to report self-employment taxes by residents of the U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), and Puerto Rico. For additional information, see the instructions for Form 1040-SE.

General Instructions

Who Must File Schedule SE

You must file Schedule SE (Form 1040) to report self-employment tax if you are a minister, member of a religious order, or Christian Science practitioner, or if you are a member of a church-controlled organization that has a certificate of intent electing an exemption from employer social security and Medicare taxes.

Ministers, Members of Religious Orders, and Christian Science Practitioners

In most cases, you must pay SE tax on wages and other income from services you performed as a minister, member of a religious order, or Christian Science practitioner. But if you filed Form 4387 and received IRS approval, you will be exempt from paying SE tax on these net earnings. If you had no other income subject to SE tax, enter "Exempt" on line 1c of Schedule 2 (Form 1040), line 4. However, if you had other earnings of \$100 or more subject to SE tax, see line A at the top of Schedule SE.

Exceptions to Filing Schedule SE

If you filed Form 4387 or Form 1040 and received IRS approval, you may not need to file Schedule SE. See Part II, line 1a, if you considered church employee income. Also, include on line 2:

- The rental value of a home or an allowance for a home furnished to you (including payments for utilities); and
- The value of meals and lodging provided to you, your spouse, and dependents for your employer's convenience. However, don't include on line 2.

If you have ever filed Form 2041 to elect social security coverage on your earnings as a minister, you can't revoke that election.

If you must pay SE tax, include this income on Schedule SE, line 2. But don't report it on Schedule SE, line 1a, if you considered church employee income. Also, include on line 2:

- The rental value of a home or an allowance for a home furnished to you (including payments for utilities); and
- The value of meals and lodging provided to you, your spouse, and dependents for your employer's convenience.

However, don't include on line 2.

• Retired church benefits you received from a church plan after retirement, or

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