SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.
Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)	Social security number of person with **self-employment** income

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 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . .	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b	( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order			2	
3	Combine lines 1a, 1b, and 2 . . .			3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . **Note:** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			4a	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . .			4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue . . .			4c	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . .	5a			
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0- . . .			5b	
6	Add lines 4c and 5b . . .			6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024 . . .			7	168,600
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $168,600 or more, skip lines 8b through 10, and go to line 11 . . .	8a			
b	Unreported tips subject to social security tax from Form 4137, line 10 . . .	8b			
c	Wages subject to social security tax from Form 8919, line 10 . . .	8c			
d	Add lines 8a, 8b, and 8c . . .			8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . .			9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . .			10	
11	Multiply line 6 by 2.9% (0.029) . . .			11	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3** . . .			12	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** . . .	13			

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z Schedule SE (Form 1040) 2024

Department of the Treasury
Internal Revenue Service

2024 Instructions for Schedule SE

Self-Employment Tax

Use Schedule SE (Form 1040) to figure the tax due 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. 225 or Pub. 334.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

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

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 $168,600.

Reminders

Form 1040-SS. Using Schedule SE (Form 1040) to report self-employment tax for residents of U.S. territories. Schedule SE (Form 1040) must be filed with Form 1040-SS 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-SS.

General Instructions

Who Must File Schedule SE

You must file Schedule SE if:

- The amount on line 4c of Schedule SE is $400 or more, or
- You had church employee income of $108.28 or more. (Income from services you performed as a minister, member of a religious order, or Christian Science practitioner isn't church employee income.) See Employees of Churches and Church Organizations, later.

Exception to filing Schedule SE. If you filed Form 4029 or Form 4361 and received IRS approval, you may not need to file Schedule SE. See Ministers, Members of Religious Orders, and Christian Science Practitioners and Members of Certain Religious Sects, later, for information on how to report your self-employment earnings.

TIP *Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in the instructions for Part II of Schedule SE (discussed later).*

Who Must Pay Self-Employment (SE) Tax

Self-Employed Persons

You must pay SE tax if you had net earnings of $400 or more as a self-employed person. If you are in business (farm or nonfarm) for yourself, you are self-employed.

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See Partnership Income or Loss, later.

Employees of Churches and Church Organizations

If you had church employee income of $108.28 or more, you must pay SE tax. Church employee income is wages you received as an employee (other than as a minister, member of a religious order, or Christian Science practitioner) of a church or qualified church-controlled organization that has a certificate in effect 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 salaries and other income for services you performed as a minister, member of a religious order who hasn't taken a vow of poverty, or Christian Science practitioner. But if you filed Form 4361 and received IRS approval, you will be exempt from paying SE tax on those net earnings. If you had no other income subject to SE tax, enter "Exempt—Form 4361" on Schedule 2 (Form 1040), line 4. However, if you had other earnings of $400 or more subject to SE tax, see line A at the top of Schedule SE.

CAUTION *If you have ever filed Form 2031 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 5a; it isn't 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 your dependents for your employer's convenience.

However, don't include on line 2:

- Retirement benefits you received from a church plan after retirement, or