



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](https://www.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 non-farm) 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