

Schedule SE - Social Security Self-Employment Tax

Important: Use this information to complete the IRS Schedule SE form. Do not use a printed version of this template in place of the IRS approved form.

Who Must File Schedule SE

You must file Schedule SE if:

- Your net earnings from self-employment were \$400 or more (or you had wages of \$100 or more from an electing church or church organization); AND
- You did not have wages (subject to Social Security or railroad retirement tax) of \$48,000 or more.

For more information about Schedule SE, see the instructions.

Note: Most taxpayers can now use the new short Schedule SE on this page. But, you may have to use the longer Schedule SE that is on the back of the official IRS form.

Who MUST Use the Long Schedule SE (Section B)

You must use Section B if ANY of the following applies:

You choose the "optional method" to figure your self-employment tax.

You are a minister, member of a religious order, or Christian Science practitioner and received IRS approval not to be taxed on your earnings from these sources, but you owe self-employment tax on other earnings;

You are an employee of a church or church organization that chose by law not to pay employer Social Security taxes;

You have tip income that is subject to Social Security tax, but you did not report those tips to your employer; OR

You are a government employee with wages subject ONLY to the 1.45% Medicare part of the Social Security tax.

Section A -- Short Schedule SE

1 Net farm profit or (loss) from Schedule F (Form 1040), line 39, and farm partnerships, Schedule K-1 (Form 1065), line 14a	1	0
2 Net profit or (loss) from Schedule C (Form 1040), line 31 and Schedule K-1 (Form 1065), line 14a (other than farming).	2	0
3 Add lines 1 and 2. Enter the total. If the total is less than \$400, do not file this schedule.	3	0
4 The largest amount of combined wages and self-employment earnings subject to Social Security or railroad retirement tax for 1989 is	4	48,000
5 Total Social Security wages and tips from Forms W-2 and railroad retirement compensation	5	0
6 Subtract line 5 from line 4. Enter the result. (If the result is zero or less, do not file this schedule.)	6	48000
7 Enter the smaller of line 3 or line 6. If line 7 is \$48,000, enter \$6,249.60 on line 8. Otherwise, multiply line 7 by .1302 and enter the result on line 8.	7	0
8 Self-employment tax. Enter this amount on Form 1040, line 48.	8	X .1302 0