

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **17**



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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
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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 2025		7	\$ 176,100
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 \$176,100 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		

Part II Optional Methods To Figure Net Earnings (see instructions)		
Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$10,860, or (b) your net farm profits ² were less than \$7,840.		
14	Maximum income for optional methods	14 \$7,240
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$7,240. Also, include this amount on line 4b above	15
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$7,840 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.		
16	Subtract line 15 from line 14	16
17	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17
<div> ¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B. ² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method. </div> <div> ³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A. ⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C. </div>		

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