

**Self-Employment Tax**

Department of the Treasury  
Internal Revenue Service (99)

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

► Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment  
Sequence No. **17**

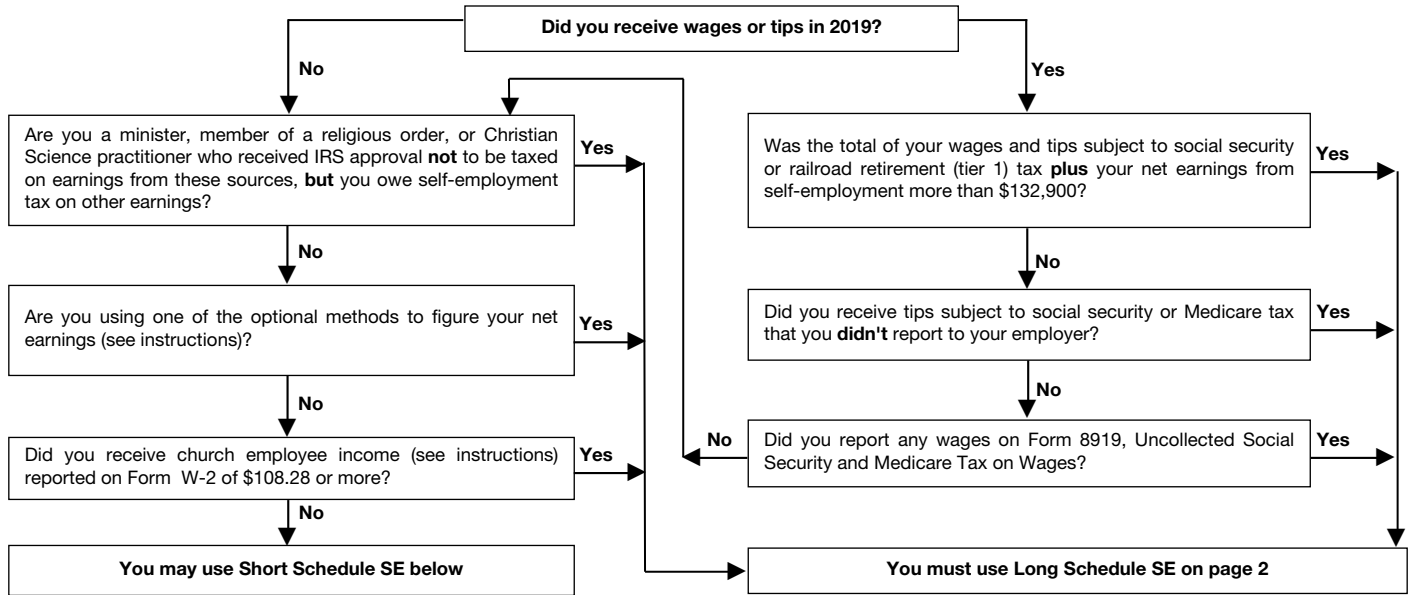
Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person  
with **self-employment** income ►

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</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 AH . . . . .	<b>1b</b>	( )
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	
<b>4</b> Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b . . . . . ►	<b>4</b>	
<b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.</b> • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .</b>	<b>5</b>	
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 . . . . .</b>	<b>6</b>	

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)	Social security number of person with <b>self-employment</b> income ▶
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**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

<b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . . . ▶ <input type="checkbox"/>	
<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note:</b> Skip lines 1a and 1b if you use the farm optional method (see instructions) . . . . .	<b>1a</b>
<b>b</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 AH . . . . .	<b>1b</b> ( )
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method (see instructions) . . . . .	<b>2</b>
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b>
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . . ▶	<b>4c</b>
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>
<b>6</b> Add lines 4c and 5b . . . . .	<b>6</b>
<b>7</b> 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 2019 . . . . .	<b>7</b> 132,900
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$132,900 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>
<b>b</b> Unreported tips subject to social security tax (from Form 4137, line 10) . . . . .	<b>8b</b>
<b>c</b> Wages subject to social security tax (from Form 8919, line 10) . . . . .	<b>8c</b>
<b>d</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . ▶	<b>9</b>
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>
<b>11</b> Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>
<b>12 Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55</b> . . . . .	<b>12</b>
<b>13 Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27</b> . . . . .	<b>13</b>

**Part II Optional Methods To Figure Net Earnings** (see instructions)

<b>Farm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your gross farm income <sup>1</sup> wasn't more than \$8,160, <b>or (b)</b> your net farm profits <sup>2</sup> were less than \$5,891.	
<b>14</b> Maximum income for optional methods . . . . .	<b>14</b> 5,440
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$5,440. Also include this amount on line 4b above . . . . .	<b>15</b>
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your net nonfarm profits <sup>3</sup> were less than \$5,891 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> <b>and (b)</b> you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.	
<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also include this amount on line 4b above . . . . .	<b>17</b>

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> 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.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.