

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

2025Attachment
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.

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|---|--|
| <p>1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A</p> <p>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</p> | 1a
1b ()
2
3
4a
4b
4c
5a
5b
6
7 \$ 176,100
8a
8b
8c
8d
9
10
11
12
13 |
| <p>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</p> <p>3 Combine lines 1a, 1b, and 2</p> <p>4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3</p> <p>Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.</p> <p>b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here</p> <p>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</p> <p>5a Enter your church employee income from Form W-2. See instructions for definition of church employee income</p> <p>b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-</p> <p>6 Add lines 4c and 5b</p> <p>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</p> <p>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</p> <p>b Unreported tips subject to social security tax from Form 4137, line 10</p> <p>c Wages subject to social security tax from Form 8919, line 10</p> <p>d Add lines 8a, 8b, and 8c</p> <p>9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11</p> <p>10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)</p> <p>11 Multiply line 6 by 2.9% (0.029)</p> <p>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</p> <p>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</p> | |

For Paperwork Reduction Act Notice, see your tax return instructions.

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$10,860, or (b) your net farm profits² 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 profits³ 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	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

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

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.

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