

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](https://www.irs.gov/ScheduleSE) for instructions and the latest information.

OMB No. 1545-0074

2025  
Attachment  
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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| <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 AQ . . . . . | <b>1b</b> ( ) |

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

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| <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). See instructions for other income to report or if you are a minister or member of a religious order . . . . .          | <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 . . . . .<br><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> |

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| <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> |

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| <b>6</b> Add lines 4c and 5b . . . . . | <b>6</b> |
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| <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 2025 . . . . . | <b>7</b> \$176,100 |
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| <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 \$176,100 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> |

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| <b>d</b> Add lines 8a, 8b, and 8c . . . . . | <b>8d</b> |
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| <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> |
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| <b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . . | <b>10</b> |
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| <b>11</b> Multiply line 6 by 2.9% (0.029) . . . . . | <b>11</b> |
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| <b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> , or <b>Form 1040-SS, Part I, line 3</b> . . . . . | <b>12</b> |
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| <b>13</b> <b>Deduction for one-half of self-employment tax.</b><br>Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . . | <b>13</b> |
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For Paperwork Reduction Act Notice, see your tax return instructions.

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Schedule SE (Form 1040) 2025 Created 5/7/25

**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<sup>1</sup> wasn't more than \$10,860, or (b) your net farm profits<sup>2</sup> were less than \$7,840.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	\$7,240
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) or \$7,240. Also, include this amount on line 4b above . . . . .	<b>15</b>	

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$7,840 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> 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.

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) or 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.