



# TaxNewsFlash

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## IRS practice unit: Self-employment tax and partners

The IRS Large Business and International (LB&I) division released a “practice unit”—part of a series of IRS examiner “job aides” and training materials intended to describe for IRS agents leading practices about tax concepts in general and specific types of transactions.

The title of the practice unit is: *Self-employment tax and partners*

Read text of the practice unit on the [IRS practice unit webpage](#) (posting date of February 26, 2019).

The practice unit focuses on the circumstances when an individual partner’s distributive share of income is subject to Self-Employment Contributions Act (SECA) tax—also known as self-employment tax. In general, unless an exception applies, an individual partner’s distributive share of a partnership’s ordinary business income is included in net earnings from self-employment under section 1402(a) and subject to SECA tax.

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