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understand the various types of taxes you need to deposit and report such as federal income tax social security and medicare taxes and federal unemployment futa tax understanding employment taxes understand the various types of taxes you need to deposit and report such as federal income tax social security and medicare taxes and federal unemployment futa tax self employed individuals generally must pay self employment se tax as well as income tax se tax is a social security and medicare tax primarily for individuals who work for themselves it is similar to the social security and medicare taxes withheld from the pay of most wage earners self employment tax is a tax paid by self employed individuals to cover the costs of social security and medicare taxes that would normally be paid by an employer income tax is a percentage tax on a person s taxable income including income from wages salaries investments and other sources sole proprietors report their business income and losses on their personal tax returns by attaching schedule c to form 1040 which keeps the tax process straightforward but also ties personal and business finances together a sole proprietor is also responsible for paying self employment taxes which fund social security and medicare employment tax refers to several taxes related to employees including income tax payroll taxes refer to generally speaking social security and medicare taxes

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