



Calculating Net Self-Employment Income

If you have self-employment income, the DC Health Link application asks for your net self-employment income. You can subtract the costs below from your gross income to get an amount for your net self-employment income. These are the same as the costs you can subtract when you file taxes.

- Car and truck expenses (for travel during the workday, not commuting)
- Depreciation
- Employee wages and fringe benefits
- Property, liability, or business interruption insurance
- Interest (including mortgage interest paid to banks, etc.)
- Legal and professional services
- Rent or lease of business property and utilities
- Commissions, taxes, licenses and fees
- Advertising
- Contract labor
- Repairs and maintenance
- Certain business travel and meals

For more information, see “Instructions for Schedule C” at www.irs.gov.