

# [THE CODE]

[Enactments of Law &/or Application of Internal Revenue Laws]

## **Subtitle A— Income Taxes— (Chapter 2)**

**CHAPTER 2 — TAX ON SELF-EMPLOYMENT INCOME (sections 1401 to 1403)**

**CHAPTER 2A — UNEARNED INCOME MEDICARE CONTRIBUTION (section 1411)**



**TITLE 26 U.S.C. INTERNAL REVENUE CODE...**  
***...is more moralistic than mathematical***

**Simple Definition of *moralistic***

**: having or showing strong opinions about what is right behavior and what is wrong behavior**

<http://www.merriam-webster.com/dictionary/moralistic>

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**CHAPTER 2 — TAX ON SELF-EMPLOYMENT INCOME (sections 1401 to 1403)**

CHAPTER 2—Front Matter

Sec. 1401. Rate of tax

Sec. 1402. Definitions

Sec. 1403. Miscellaneous provisions

**CHAPTER 2A — UNEARNED INCOME MEDICARE CONTRIBUTION (section 1411)**

CHAPTER 2A—Front Matter

Sec. 1411. Imposition of tax

<http://uscode.house.gov/browse/prelim@title26/subtitleA/chapter2&edition=prelim>