

## Social Security

### Social Security Historical Rates

Social Security/Medicare/SE Taxes: 1937 - Present

Year		Maximum Subject to Tax	Employee FICA		Self-Employment Tax*	
			Rate (%)	Maximum	Rate (%)	Maximum
2009	FICA	\$106,800	6.2	\$6,621.60	12.4	\$13,243.20
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2008	FICA	\$102,000	6.2	\$6,324.00	12.4	\$12,648.00
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2007	FICA	97,500	6.2	6,045.00	12.4	12,090.00
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2006	FICA	94,200	6.2	5,840.00	12.4	11,680.00
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2005	FICA	90,000	6.2	5,580.00	12.4	11,160.00
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2004	FICA	87,900	6.2	5,449.80	12.4	10,899.60
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2003	FICA	87,000	6.2	5,394.00	12.4	10,788.00
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2002	FICA	84,900	6.2	5,263.80	12.4	10,527.60
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2001	FICA	80,400	6.2	4,984.80	12.4	9,969.60
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
2000	FICA	76,200	6.2	4,724.40	12.4	9,448.80
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
1999	FICA	72,600	6.2	4,501.20	12.4	9,002.40
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
1998	FICA	68,400	6.2	4,240.80	12.4	8,444.40
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
1997	FICA	65,400	6.2	4,054.80	12.4	8,109.60
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
1996	FICA	62,700	6.2	3,887.40	12.4	7,774.80
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
1995	FICA	61,200	6.2	3,794.40	12.4	7,588.80
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
1994	FICA	60,600	6.2	3,757.20	12.4	7,514.40
	Medicare	No Cap	1.45	No Cap	2.9	No Cap
1993	FICA	57,600	6.2	3,571.20	12.4	7,142.40
	Medicare	135,000	1.45	1,957.50	2.9	3,915.00
1992	FICA	55,500	6.2	3,441.00	12.4	6,882.00
	Medicare	130,200	1.45	1,887.90	2.9	3,775.80
1991	FICA	53,400	6.2	3,310.80	12.4	6,621.60
	Medicare	125,000	1.45	1,812.50	2.9	3,625.00
1990		51,300	7.65	3,924.45	15.3	7,848.90
1989		48,000	7.51	3,604.80	13.02	6,249.60
1988		45,000	7.51	3,379.50	13.02	5,859.00
1987		43,800	7.15	3,131.70	12.3	5,387.40

Year	Maximum Subject to Tax	Employee FICA		Self-Employment Tax*	
		Rate (%)	Maximum	Rate (%)	Maximum
1986	42,000	7.15	3,003.00	12.3	5,166.00
1985	39,600	7.05	2,791.80	11.8	4,672.80
1984	37,800	6.7	2,532.60	11.3	4,271.40
1983	35,700	6.7	2,391.90	9.35	3,337.95
1982	32,400	6.7	2,170.80	9.35	3,029.40
1981	29,700	6.65	1,975.05	9.3	2,762.10
1980	25,900	6.13	1,587.67	8.1	2,097.90
1979	22,900	6.13	1,403.77	8.1	1,854.90
1978	17,700	6.05	1,070.85	8.1	1,433.70
1977	16,500	5.85	965.25	7.9	1,303.50
1976	15,300	5.85	895.05	7.9	1,208.70
1975	14,100	5.85	824.85	7.9	1,113.90
1974	13,200	5.85	772.2	7.9	1,042.80
1973	10,800	5.85	631.8	8	864
1972	9,000	5.2	468	7.5	675
1971	7,800	5.2	405.6	7.5	585
1970	7,800	4.8	374.4	6.9	538.2
1969	7,800	4.8	374.4	6.9	538.2
1968	7,800	4.4	343.2	6.4	499.2
1967	6,600	4.4	290.4	6.4	422.4
1966	6,600	4.2	277.2	6.15	405.9
1965	4,800	3.625	174	5.4	259.2
1964	4,800	3.625	174	5.4	259.2
1963	4,800	3.625	174	5.4	259.2
1962	4,800	3.125	150	4.7	225.6
1961	4,800	3	144	4.5	216
1960	4,800	3	144	4.5	216
1959	4,800	2.5	120	3.75	180
1958	4,200	2.25	94.5	3.375	141.75
1957	4,200	2.25	94.5	3.375	141.75
1956	4,200	2	84	3	126
1955	4,200	2	84	3	126
1954	3,600	2	72	3	108
1953	3,600	1.5	54	2.25	81
1952	3,600	1.5	54	2.25	81
1951	3,600	1.5	54	2.25	81
1950	3,000	1.5	45	0	0
1937-49	3,000	1	30	0	0

\* Beginning in 1990, an adjustment to income is allowed for ½ of self-employment tax; and, as a result, the SE income is multiplied by the factor .9235.