

## Social Security and Medicare Tax Rates, Calendar Years 1937 – 2009

Calendar Year	Maximum Taxable Base	Rates for Employees and Employers				Rate for Self-Employed Persons		
		Employee or Employer Alone			Employee and Employer Combined	Social Security (OASDI) (a)	Medicare (HI) (a)	Total
		Social Security (OASDI) (a)	Medicare (HI) (a)	Total				
1937–49	\$3,000	1.0%	--	1.0%	2.0%	(b)	--	--
1950	3,000	1.5	--	1.5	3.0	(b)	--	--
1951–53	3,600	1.5	--	1.5	3.0	2.25%	--	2.25%
1954	3,600	2.0	--	2.0	4.0	3.0	--	3.0
1955–56	4,200	2.0	--	2.0	4.0	3.0	--	3.0
1957–58	4,200	2.25	--	2.25	4.5	3.375	--	3.375
1959	4,800	2.5	--	2.5	5.0	3.75	--	3.75
1960–61	4,800	3.0	--	3.0	6.0	4.5	--	4.5
1962	4,800	3.125	--	3.125	6.25	4.7	--	4.7
1963–65	4,800	3.625	--	3.625	7.25	5.4	--	5.4
1966	6,600	3.85	0.35	4.2	8.4	5.8	0.35	6.15
1967	6,600	3.9	0.5	4.4	8.8	5.9	0.5	6.4
1968	7,800	3.8	0.6	4.4	8.8	5.8	0.6	6.4
1969–70	7,800	4.2	0.6	4.8	9.6	6.3	0.6	6.9
1971	7,800	4.6	0.6	5.2	10.4	6.9	0.6	7.5
1972	9,000	4.6	0.6	5.2	10.4	6.9	0.6	7.5
1973	10,800	4.85	1.0	5.85	11.7	7.0	1.0	8.0
1974	13,200	4.95	0.9	5.85	11.7	7.0	0.9	7.9
1975	14,100	4.95	0.9	5.85	11.7	7.0	0.9	7.9
1976	15,300	4.95	0.9	5.85	11.7	7.0	0.9	7.9
1977	16,500	4.95	0.9	5.85	11.7	7.0	0.9	7.9
1978	17,700	5.05	1.0	6.05	12.1	7.1	1.0	8.1
1979	22,900	5.08	1.05	6.13	12.26	7.05	1.05	8.1
1980	25,900	5.08	1.05	6.13	12.26	7.05	1.05	8.1
1981	29,700	5.35	1.3	6.65	13.3	8.0	1.3	9.3
1982	32,400	5.4	1.3	6.7	13.4	8.05	1.3	9.35
1983	35,700	5.4	1.3	6.7	13.4	8.05	1.3	9.35
1984	37,800	5.7 (c)	1.3	7.0	14	11.4 (d)	2.6 (d)	14 (d)
1985	39,600	5.7	1.35	7.05	14.1	11.4 (d)	2.7 (d)	14.1 (d)
1986	42,000	5.7	1.45	7.15	14.3	11.4 (d)	2.9 (d)	14.3 (d)
1987	43,800	5.7	1.45	7.15	14.3	11.4 (d)	2.9 (d)	14.3 (d)
1988	45,000	6.06	1.45	7.51	15.02	12.12 (d)	2.9 (d)	15.02 (d)
1989	48,000	6.06	1.45	7.51	15.02	12.12 (d)	2.9 (d)	15.02 (d)
1990	51,300	6.2	1.45	7.65	15.3	12.4	2.9	15.3
1991	53,400	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
1992	55,500	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
1993	57,600	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
1994	60,600	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
1995	61,200	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
1996	62,700	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
1997	65,400	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
1998	68,400	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
1999	72,600	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2000	76,200	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2001	80,400	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2002	84,900	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2003	87,000	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2004	87,900	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2005	90,000	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3

2006	94,200	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2007	97,500	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2008	102,000	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3
2009	106,800	6.2	1.45 (e)	7.65	15.3	12.4	2.9 (e)	15.3

(a) Social Security benefits include old-age, survivors, and disability insurance (OASDI); Medicare provides hospital insurance (HI) benefits. Employers and employees each pay the applicable percentages for OASDI and HI. Together the employer and employee shares of OASDI and HI taxes are known as FICA (Federal Insurance Contributions Act). Since 1984 self-employed individuals pay the equivalent of both the employer's and employee's share of FICA.

(b) Self employed persons not covered until January 1, 1951.

(c) In 1984 a credit of 0.3% of taxable wages was allowed against OASDI taxes paid by employees, resulting in an effective OASDI employee tax rate of 5.4 percent.

(d) For 1984–1989, credits will be allowed at the following rates of self-employment income: 2.7% in 1984; 2.3% in 1985; 2.0% in 1986–1989. Effective in 1990, the credit against the Self-Employment Contributions Act tax has been replaced with tax deduction provisions designed to treat the self-employed in much the same manner as employers and employees are treated for purposes of social security and income taxes.

(e) From 1966–1990, the maximum taxable base for HI was the same as that for OASDI. Separate maximum taxable bases of \$125,000, \$130,200 and \$135,000 were applicable to HI for the years 1991–1993, respectively. Effective in 1994, all earnings are subject to Medicare's Hospital Insurance tax (that is, the maximum taxable base does not apply to Medicare's HI tax).

Source: Department of Health and Human Services, Social Security Administration.

