



Social Security Earnings Bases and Tax Rates

Year	Earnings Bases		Employee FICA Tax Rate			Maximum Paid by Employee	Self-employed SECA Tax Rate	Year
	OASDI	HI	OASDI	HI	Total			
1990	\$51,300	\$51,300	6.20%	1.45%	7.65%	\$3,924.45	15.30%	1990
1991	\$53,400	\$125,000	6.20%	1.45%	7.65%	\$5,123.30	15.30%	1991
1992	\$55,500	\$130,200	6.20%	1.45%	7.65%	\$5,328.90	15.30%	1992
1993	\$57,600	\$135,000	6.20%	1.45%	7.65%	\$5,528.70	15.30%	1993
1994	\$60,600	No limit	6.20%	1.45%	7.65%	n/a	15.30%	1994
1995	\$61,200	No limit	6.20%	1.45%	7.65%	n/a	15.30%	1995
1996	\$62,700	No limit	6.20%	1.45%	7.65%	n/a	15.30%	1996
1997	\$65,400	No limit	6.20%	1.45%	7.65%	n/a	15.30%	1997
1998	\$68,400	No limit	6.20%	1.45%	7.65%	n/a	15.30%	1998
1999	\$72,600	No limit	6.20%	1.45%	7.65%	n/a	15.30%	1999
2000	\$76,200	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2000
2001	\$80,400	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2001
2002	\$84,900	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2002
2003	\$87,000	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2003
2004	\$87,900	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2004
2005	\$90,000	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2005
2006	\$94,200	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2006
2007	\$97,500	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2007
2008	\$102,000	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2008
2009	\$106,800	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2009
2010	\$106,800	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2010
2011	\$106,800	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2011
2012	\$110,100	No limit	6.20%	1.45%	7.65%	n/a	15.30%	2012

Source: Social Security Administration, Office of the Chief Actuary.