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**Average and Marginal Employee Social Security and Medicare (FICA) Tax Rates for
Four-Person Families at the Same Relative Positions in the Income Distribution:
1955-2010**

Year	One-Half Median Income			Median Income			Twice Median Income		
	Income	Average FICA Tax Rate	Marginal FICA Tax Rate	Income	Average FICA Tax Rate	Marginal FICA Tax Rate	Income	Average FICA Tax Rate	Marginal FICA Tax Rate
1955	2,460	2.00	2.00	4,919	1.71	0.00	9,838	0.85	0.00
1956	2,660	2.00	2.00	5,319	1.58	0.00	10,638	0.79	0.00
1957	2,744	2.25	2.25	5,488	1.72	0.00	10,976	0.86	0.00
1958	2,843	2.25	2.25	5,685	1.66	0.00	11,370	0.83	0.00
1959	3,035	2.50	2.50	6,070	1.98	0.00	12,140	0.99	0.00
1960	3,148	3.00	3.00	6,295	2.29	0.00	12,590	1.14	0.00
1961	3,219	3.00	3.00	6,437	2.24	0.00	12,874	1.12	0.00
1962	3,378	3.13	3.13	6,756	2.22	0.00	13,512	1.11	0.00
1963	3,569	3.63	3.63	7,138	2.44	0.00	14,276	1.22	0.00
1964	3,744	3.63	3.63	7,488	2.32	0.00	14,976	1.16	0.00
1965	3,900	3.63	3.63	7,800	2.23	0.00	15,600	1.12	0.00
1966	4,171	4.20	4.20	8,341	3.32	0.00	16,682	1.66	0.00
1967	4,497	4.40	4.40	8,994	3.23	0.00	17,988	1.61	0.00
1968	4,917	4.40	4.40	9,834	3.49	0.00	19,668	1.74	0.00
1969	5,312	4.80	4.80	10,623	3.52	0.00	21,246	1.76	0.00
1970	5,583	4.80	4.80	11,165	3.35	0.00	22,330	1.68	0.00
1971	6,088	5.20	5.20	12,176	3.33	0.00	24,352	1.67	0.00
1972	6,404	5.20	5.20	12,808	3.65	0.00	25,616	1.83	0.00
1973	6,855	5.85	5.85	13,710	4.61	0.00	27,420	2.30	0.00
1974	7,485	5.85	5.85	14,969	5.16	0.00	29,938	2.58	0.00
1975	7,924	5.85	5.85	15,848	5.20	0.00	31,696	2.60	0.00
1976	8,658	5.85	5.85	17,315	5.17	0.00	34,630	2.58	0.00
1977	9,362	5.85	5.85	18,723	5.16	0.00	37,446	2.58	0.00
1978	10,214	6.05	6.05	20,428	5.24	0.00	40,856	2.62	0.00
1979	11,256	6.13	6.13	22,512	6.13	6.13	45,024	3.12	0.00
1980	12,166	6.13	6.13	24,332	6.13	6.13	48,664	3.26	0.00
1981	13,137	6.65	6.65	26,274	6.65	6.65	52,548	3.76	0.00
1982	13,810	6.70	6.70	27,619	6.70	6.70	55,238	3.93	0.00
1983	14,591	6.70	6.70	29,181	6.70	6.70	58,362	4.10	0.00
1984	15,549	6.70	6.70	31,097	6.70	6.70	62,194	4.07	0.00
1985	16,389	7.05	7.05	32,777	7.05	7.05	65,554	4.26	0.00
1986	17,358	7.15	7.15	34,716	7.15	7.15	69,432	4.33	0.00
1987	18,543	7.15	7.15	37,086	7.15	7.15	74,172	4.22	0.00
1988	19,526	7.51	7.51	39,051	7.51	7.51	78,102	4.33	0.00
1989	20,382	7.51	7.51	40,763	7.51	7.51	81,526	4.42	0.00
1990	20,726	7.65	7.65	41,451	7.65	7.65	82,902	4.73	0.00
1991	21,526	7.65	7.65	43,052	7.65	7.65	86,104	5.30	1.45
1992	22,126	7.65	7.65	44,251	7.65	7.65	88,502	5.34	1.45
1993	22,581	7.65	7.65	45,161	7.65	7.65	90,322	5.40	1.45
1994	23,506	7.65	7.65	47,012	7.65	7.65	94,024	5.45	1.45
1995	24,844	7.65	7.65	49,687	7.65	7.65	99,374	5.27	1.45
1996	25,759	7.65	7.65	51,518	7.65	7.65	103,036	5.22	1.45
1997	26,675	7.65	7.65	53,350	7.65	7.65	106,700	5.25	1.45
1998	28,031	7.65	7.65	56,061	7.65	7.65	112,122	5.23	1.45
1999	29,991	7.65	7.65	59,981	7.65	7.65	119,962	5.20	1.45
2000	31,335 1/	7.65	7.65	62,670 1/	7.65	7.65	125,340 1/	5.22	1.45
2001	31,639	7.65	7.65	63,278	7.65	7.65	126,556	5.39	1.45
2002	31,186	7.65	7.65	62,372	7.65	7.65	124,744	5.67	1.45
2003	32,547	7.65	7.65	65,093	7.65	7.65	130,186	5.59	1.45
2004	33,056	7.65	7.65	66,111	7.65	7.65	132,222	5.57	1.45
2005	35,156	7.65	7.65	70,312	7.65	7.65	140,624	5.42	1.45
2006	36,708	7.65	7.65	73,415	7.65	7.65	146,830	5.43	1.45
2007	37,838	7.65	7.65	75,675	7.65	7.65	151,350	5.44	1.45
2008	38,235	7.65	7.65	76,470	7.65	7.65	152,940	5.58	1.45
2009	37,203	7.65	7.65	74,406	7.65	7.65	148,812	5.90	1.45
2010 2/	38,251	7.65	7.65	76,502	7.65	7.65	153,004	5.78	1.45

1/ Sample expanded by 28,000 households. If calculated by old method, median income would have been \$62,228.

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Note: Preliminary estimate for 2010 based on median income for a four-person family reported by the Low Income Home Energy Assistance Program (LIHEAP) for federal fiscal year 2010 and Tax Policy Center calculations. Median income is for a four-person family. All income is assumed to be earned by one spouse. Itemized deductions are assumed to equal 23 percent of income through 1986 and 18 percent of income thereafter.

Source: Median incomes from U.S. Census Bureau, Historical Income Tables, Table F-8. Available for download at: <http://www.census.gov/hhes/www/income/data/historical/families/index.html>
Average and marginal tax rates from Treasury Department calculations through 1995; 1996-2010 Tax Policy Center calculations.