

## Historical Social Security Tax Rates [1]

Year	Maximum taxable earnings	OASDI tax rate [2]	HI tax rate [3]	Year	Maximum taxable earnings	OASDI tax rate [2]	HI tax rate [3]
1937	3,000	2%	-	1972	9,000	9.2%	1.2%
1938	3,000	2%	-	1973	10,800	9.7%	2.0%
1939	3,000	2%	-	1974	13,200	9.9%	1.8%
1940	3,000	2%	-	1975	14,100	9.9%	1.8%
1941	3,000	2%	-	1976	15,300	9.9%	1.8%
1942	3,000	2%	-	1977	16,500	9.9%	1.8%
1943	3,000	2%	-	1978	17,700	10.1%	2.0%
1944	3,000	2%	-	1979	22,900	10.16%	2.1%
1945	3,000	2%	-	1980	25,900	10.16%	2.1%
1946	3,000	2%	-	1981	29,700	10.7%	2.6%
1947	3,000	2%	-	1982	32,400	10.8%	2.6%
1948	3,000	2%	-	1983	35,700	10.8%	2.6%
1949	3,000	2%	-	1984	37,800	11.4%	2.6%
1950	3,000	3%	-	1985	39,600	11.4%	2.7%
1951	3,600	3%	-	1986	42,000	11.4%	2.9%
1952	3,600	3%	-	1987	43,800	11.4%	2.9%
1953	3,600	3%	-	1988	45,000	12.12%	2.9%
1954	3,600	4%	-	1989	48,000	12.12%	2.9%
1955	4,200	4%	-	1990	51,300	12.4%	2.9%
1956	4,200	4%	-	1991	53,400	12.4%	2.9%
1957	4,200	4.5%	-	1992	55,500	12.4%	2.9%
1958	4,200	4.5%	-	1993	57,600	12.4%	2.9%
1959	4,800	5%	-	1994	60,600	12.4%	2.9%
1960	4,800	6%	-	1995	61,200	12.4%	2.9%
1961	4,800	6%	-	1996	62,700	12.4%	2.9%
1962	4,800	6.25%	-	1997	65,400	12.4%	2.9%
1963	4,800	7.25%	-	1998	68,400	12.4%	2.9%
1964	4,800	7.25%	-	1999	72,600	12.4%	2.9%
1965	4,800	7.25%	-	2000	76,200	12.4%	2.9%
1966	6,600	7.7%	0.7%	2001	80,400	12.4%	2.9%
1967	6,600	7.8%	1.0%	2002	84,900	12.4%	2.9%
1968	7,800	7.6%	1.2%	2003	87,000	12.4%	2.9%
1969	7,800	8.4%	1.2%	2004	87,900	12.4%	2.9%
1970	7,800	8.4%	1.2%	2005	90,000	12.4%	2.9%
1971	7,800	9.2%	1.2%	2006	94,200	12.4%	2.9%
				2007	97,500	12.4%	2.9%
				2008	102,000	12.4%	2.9%
				2009	106,800	12.4%	2.9%

Notes: Amounts for 1937-74 and for 1979-81 were set by statute; all other amounts were determined under automatic adjustment provisions of the Social Security Act.

Before 1989, the tax rate on self employed persons was less than the combined tax rate on employers and employees.

For 1991, 1992 and 1993, the upper limits on earnings subject to HI taxes were \$125,000, \$130,200 and \$135,000 respectively. The upper limit was repealed by the Omnibus Budget Reconciliation Act of 1993.

[1] The tax rate refers to the combined rate for employers and employees.

[2] OASDI refers to the "Old-Age, Survivors, and Disability Insurance" program.

[3] HI refers to Medicare's Hospital Insurance program.

Sources: Social Security Administration, <http://www.ssa.gov/OACT/COLA/cbb.html> and <http://www.ssa.gov/OACT/ProgData/taxRates.html>, last accessed January 8, 2009.