

IRS Wage Bases and Tax Rates

Description	2015	2016	2017	2018
Social Security Wage Base	\$118,500	\$118,500	\$127,200	\$128,400
Social Security Tax Rate	6.20%	6.20%	6.20%	6.20%
Social Security Maximum Tax	\$7,347.00	\$7,347.00	\$7,886.40	\$7,960.80
Medicare Wage Base	No Limit	No Limit	No Limit	No Limit
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Maximum Tax	No Limit	No Limit	No Limit	No Limit
Additional Medicare Tax Rate	0.9% employees who earn more than \$200,000	0.9% employees who earn more than \$200,000	0.9% employees who earn more than \$200,000	0.9% employees who earn more than \$200,000
Supplemental Federal Income Tax Withholding Rate	25%	25%	25%	22%

Source: www.irs.gov > IRS Publication 15

IRS Notice 1036 Rev. January 2018