



**IRS Wage Bases and Tax Rates**

Description	2016	2017	2018	2019
Social Security Wage Base	\$118,500	\$127,200	\$128,400	\$132,900
Social Security Tax Rate	6.20%	6.20%	6.20%	6.20%
Social Security Maximum Tax	\$7,347.00	\$7,886.40	\$7,960.80	\$8,239.80
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%	22%	22%

Source: [www.irs.gov](http://www.irs.gov) > IRS Publication 15  
 IRS Notice 1036 Rev. December 2018