

**EXHIBIT**  
Social Security Rates and Earnings Base

Year	OASDI Rate	Maximum OASDI Base	Medicare HI Base	Maximum Medicare HI Base	Combined Rates*
2005	6.20%	\$90,000	1.45%	None	7.65%
2004	6.20	87,900	1.45	None	7.65
2003	6.20	87,000	1.45	None	7.65
2002	6.20	84,900	1.45	None	7.65
2001	6.20	80,400	1.45	None	7.65
2000	6.20	76,200	1.45	None	7.65
1999	6.20	72,600	1.45	None	7.65
1998	6.20	68,400	1.45	None	7.65
1997	6.20	65,400	1.45	None	7.65
1996	6.20	62,700	1.45	None	7.65
1995	6.20	61,200	1.45	None	7.65
1994	6.20	60,600	1.45	None	7.65
1993	6.20	57,600	1.45	\$135,000	7.65
1992	6.20	55,500	1.45	130,200	7.65
1991	6.20	53,400	1.45	125,000	7.65
1990	6.20	51,300	1.45	51,300	7.65
1989	6.06	48,000	1.45	48,000	7.51
1988	6.06	45,000	1.45	45,000	7.51
1987	5.70	43,800	1.45	43,800	7.15
1986	5.70	42,000	1.45	42,000	7.15
1985	5.70	39,600	1.35	39,600	7.05
1984	5.70	37,800	1.30	37,800	6.70
1983	5.40	35,700	1.30	35,700	6.70
1982	5.40	32,400	1.30	32,400	6.70
1981	5.35	29,700	1.30	29,700	6.65
1980	5.08	25,900	1.05	25,900	6.13
1979	5.08	22,900	1.05	22,900	6.13
1978	5.05	17,700	1.00	17,700	6.05
1977	4.95	16,500	.90	16,500	5.85
1976	4.95	15,300	.90	15,300	5.85
1975	4.95	14,100	.90	14,100	5.85
1974	4.95	13,200	.90	13,200	5.85
1973	4.85	10,800	1.00	10,800	5.85
1972	4.60	9,000	.60	9,000	5.20
1971	4.60	7,800	.60	7,800	5.20
1970	4.20	7,800	.60	7,800	4.80
1969	4.20	7,800	.60	7,800	4.80
1968	3.80	7,800	.60	7,800	4.40
1967	3.90	6,600	.50	6,600	4.40
1966	3.85	6,600	.35	6,600	4.20
1963–1965	3.625	4,800	-	-	3.625
1962	3.125	4,800	-	-	3.125
1960–1961	3.00	4,800	-	-	3.00
1959	2.50	4,800	-	-	2.50
1957–1958	2.25	4,200	-	-	2.25
1956	2.00	4,200	-	-	2.00
1955	2.00	4,200	-	-	2.00
1954	2.00	3,600	-	-	2.00
1951–1953	1.50	3,600	-	-	1.50
1950	1.50	3,000	-	-	1.50
1937–1949	1.00	3,000	-	-	1.00

Source: [www.ssa.gov](http://www.ssa.gov)

\* Rate is for employee or employer portion. The rate for self-employed individuals currently stands at 15.30%, equivalent to the employee and employer portions combined.