

Social Security and Medicare Taxes

Social Security Payroll Taxes

Description	2013	2014	2015	2016	2017
Wage Ceiling	113,700	117,000	118,500	118,500	127,200
Employee Rate	6.2%	6.2%	6.2%	6.20%	6.20%
Employer Rate	6.2%	6.2%	6.2%	6.20%	6.20%
Self-Employed Rate	12.4%	12.4%	12.4%	12.40%	12.40%

Medicare Payroll Taxes

Description	2013	2014	2015	2016	2017
Wage Ceiling	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
Employee Rate	1.45%	1.45%	1.45%	1.45%	1.45%
Employer Rate	1.45%	1.45%	1.45%	1.45%	1.45%
Self-Employed Rate	2.90%	2.90%	2.90%	2.90%	2.90%