

Benefits Rate Guide I

Year	Maximum Earnings	FICA Tax %	SECA Tax %	Quarters of Coverage (Quarter)	Quarters of Coverage (Year)	Retirement Test - Under 65 (Monthly)	Retirement Test - Under 65 (Year)	Retirement Test- 65-69* (Monthly)	Retirement Test- 65-69* (Yearly)	Cost of Living Increase	
2005	\$90,000	7.65	15.30	\$920	\$3,680	\$1,000	\$12,000	\$2,650	\$31,800		
2004	\$87,900	7.65	15.30	\$900	\$3,600	\$970	\$11,640	\$2,590	\$31,080	12/04	2.7
2003	\$87,000	7.65	15.30	\$890	\$3,560	\$960	\$11,520	\$2,560	\$30,720	12/03	2.1
2002	\$84,900	7.65	15.30	\$870	\$3,480	\$940	\$11,280	\$2,500	\$30,000	12/02	1.4
2001	\$80,400	7.65	15.30	\$830	\$3,320	\$890	\$10,680	\$2,084	\$25,000	12/01	2.6
2000	\$76,200	7.65	15.30	\$780	\$3,120	\$840	\$10,080	\$1,417	\$17,000	12/00	3.5
1999	\$72,600	7.65	15.30	\$740	\$2,960	\$800	\$9,600	\$1,292	\$15,500	12/99	2.4
1998	\$68,400	7.65	15.30	\$700	\$2,800	\$760	\$9,120	\$1,209	\$14,500	12/98	1.3
1997	\$65,400	7.65	15.30	\$670	\$2,680	\$720	\$8,640	\$1,125	\$13,500	12/97	2.1
1996	\$62,700	7.65	15.30	\$640	\$2,560	\$690	\$8,280	\$1,042	\$12,500	12/96	2.9
1995	\$61,200	7.65	15.30	\$630	\$2,520	\$680	\$8,160	\$940	\$11,280	12/95	2.6
1994	\$60,600	7.65	15.30	\$620	\$2,480	\$670	\$8,040	\$930	\$11,160	12/94	2.8
1993	\$57,600	7.65	15.30	\$590	\$2,360	\$640	\$7,680	\$880	\$10,560	12/93	2.6
1992	\$55,500	7.65	15.30	\$570	\$2,280	\$620	\$7,440	\$850	\$10,200	12/92	3.0
1991	\$53,400	7.65	15.30	\$540	\$2,160	\$590	\$7,080	\$810	\$9,720	12/91	3.7
1990	\$51,300	7.65	15.30	\$520	\$2,080	\$570	\$6,840	\$780	\$9,360	12/90	5.4
1989	\$48,000	7.51	13.02	\$500	\$2,000	\$540	\$6,480	\$740	\$8,880	12/89	4.7
1988	\$45,000	7.51	13.02	\$470	\$1,880	\$510	\$6,120	\$700	\$8,400	12/88	4.0
1987	\$43,800	7.15	12.30	\$460	\$1,840	\$500	\$6,000	\$680	\$8,160	12/87	4.2
1986	\$42,000	7.15	12.30	\$440	\$1,760	\$480	\$5,760	\$650	\$7,800	12/86	1.3
1985	\$39,600	7.05	11.80	\$410	\$1,640	\$450	\$5,400	\$610	\$7,320	12/85	3.1
1984	\$37,800	6.70	11.30	\$390	\$1,560	\$430	\$5,160	\$580	\$6,960	12/84	3.5
1983	\$35,700	6.70	9.35	\$370	\$1,480	\$410	\$4,920	\$550	\$6,600	12/83	3.5
1982	\$32,400	6.70	9.35	\$340	\$1,360	\$370	\$4,440	\$500	\$6,000	6/82	7.4
1981	\$29,700	6.65	9.30	\$310	\$1,240	\$340	\$4,080	\$459	\$5,500	6/81	11.2
1980	\$25,900	6.13	8.10	\$290	\$1,160	\$310	\$3,720	\$417	\$5,000	6/80	14.3
1979	\$22,900	6.13	8.10	\$260	\$1,040	\$290	\$3,480	\$375	\$4,500	6/79	9.9
1978	\$17,700	6.05	8.10	\$250	\$1,000	\$270	\$3,240	\$334	\$4,000	6/78	6.5

