

Projected Maximum Earnings Bases Under November 2024  
Office of Management and Budget Economic Assumptions

Calendar Year	Maximum Annual Earnings Base		Maximum Monthly RUIA Base
	Tier 1 <sup>a</sup>	Tier 2	
2026	\$184,500	\$137,100	\$2,150
2027	192,900	143,400	2,240
2028	200,400	148,800	2,320
2029	207,900	154,500	2,400
2030	215,700	160,200	2,485
2031	223,800	166,200	2,570
2032	232,800	172,800	2,665
2033	242,400	180,000	2,765
2034	252,000	187,200	2,865
2035	262,200	194,700	2,975

<sup>a</sup> The portion of the tier 1 tax rate which does not exceed the social security HI tax rate is applied to all earnings. Beginning in 2013, employees pay an additional 0.9 percent on earnings above \$200,000 (for those who file an individual return) or \$250,000 (for those who file a joint return).

**Next Update Scheduled For: June 2025**