

Projected Maximum Earnings Bases Under November 2025  
Office of Management and Budget Economic Assumptions

Calendar Year	Maximum Annual Earnings Base		Maximum Monthly RUIA Base
	Tier 1 <sup>a</sup>	Tier 2	
2027	\$193,500	\$143,700	\$2,250
2028	201,300	149,400	2,330
2029	211,200	156,900	2,435
2030	221,700	164,700	2,545
2031	233,100	173,100	2,665
2032	244,800	181,800	2,790
2033	256,800	190,800	2,915
2034	269,700	200,400	3,055
2035	282,900	210,000	3,195
2036	297,000	220,500	3,345

<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 2026**