Projected Maximum Earnings Bases Under July 2026
Office of Management and Budget Economic Assumptions

Calendar Year	Maximum Annual Earnings Base Tier 1[a]	Maximum Annual Earnings Base Tier 2	Maximum Monthly RUIA Base
2027	$190,200	$141,300	$2,215
2028	198,600	147,600	2,300
2029	208,500	154,800	2,405
2030	218,700	162,300	2,515
2031	229,800	170,700	2,630
2032	241,500	179,400	2,755
2033	253,500	188,400	2,885
2034	266,100	197,700	3,015
2035	279,600	207,600	3,160
2036	293,700	218,100	3,310

[a] 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: December 2026