

The Kentucky Division of Local Government Services

State Social Security Administrator for Kentucky's Public Employers and Employees

SOCIAL SECURITY TAX INFORMATION	2013	2014	2015	2016	2017	2018	2019
EMPLOYEE & EMPLOYER RATE	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
MAXIMUM WAGES	\$113,700	\$117,000	\$118,500	\$118,500	\$127,200	\$128,700	\$132,900

(A) THE MAXIMUM WAGES SUBJECT TO SOCIAL SECURITY FOR THE NEXT CALENDAR YEAR ARE CALCULATED AND ANNOUNCED BY THE SOCIAL SECURITY ADMINISTRATION EACH FALL.

MEDICARE TAX INFORMATION (B)	2013	2014	2015	2016	2017	2018	2019
EMPLOYEE & EMPLOYER RATE	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%

(B) PUBLIC LAW 103-82 REPEALED THE MEDICARE WAGE BASE, EFFECTIVE JANUARY 1, 1994. ALL WAGES, SUBJECT TO THE MEDICARE TAX, ARE TAXABLE.

SOCIAL SECURITY BENEFIT INFORMATION	2013	2014	2015	2016	2017	2018	2019
EARNINGS REQUIRED FOR ONE QUARTER COVERAGE	\$1160	\$1200	\$1220	\$1260	\$1300	\$1320	\$1360
AVG. MONTHLY SS BENEFIT FOR INDIVIDUALS	\$1262	\$1294	\$1328	\$1341	\$1360	\$1422	\$1461
AVG. MONTHLY SS BENEFIT FOR COUPLES	\$2051	\$2111	\$2176	\$2212	\$2260	\$2381	\$2448
ANNUAL INCREASE IN BENEFITS	1.7%	1.5%	1.7%	0%	0.3%	2.0%	2.8%

SOCIAL SECURITY BENEFIT INFORMATION FOR THE NEXT CALENDAR YEAR IS CALCULATED AND ANNOUNCED BY THE SOCIAL SECURITY ADMINISTRATION EACH FALL.

EXEMPT AMOUNTS UNDER RETIREMENT EARNINGS TEST	2013	2014	2015	2016	2017	2018	2019
(C) UNDER FULL RETIREMENT AGE	\$15,120	\$15,480	\$15,720	\$15,720	\$16,920	\$17,040	\$17,640
(D) MONTHS PRIOR TO FULL RETIREMENT AGE ATTAINMENT	\$40,080	\$41,400	\$41,880	\$41,880	\$44,880	\$45,360	\$46,920
(E) MONTHS AFTER FULL RETIREMENT AGE IS ATTAINED	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT

AS OF JANUARY 2000, THE RETIREMENT EARNINGS TEST HAS BEEN ELIMINATED FOR INDIVIDUALS AGE 65-69. IT REMAINS IN EFFECT FOR THOSE BENEFICIARIES AGES 62 TO FULL RETIREMENT AGE. A MODIFIED TEST APPLIES FOR THE YEAR AN INDIVIDUAL REACHES FULL RETIREMENT AGE.

HOWEVER, EMPLOYERS SHOULD WITHHOLD SOCIAL SECURITY AND/OR MEDICARE FROM WAGES PAID THOSE EMPLOYEES PERFORMING SERVICE IN COVERED EMPLOYMENT, NO MATTER THE EMPLOYEE'S AGE OR SOCIAL SECURITY BENEFICIARY STATUS.

(C) ONE DOLLAR IN BENEFITS WILL BE WITHHELD FOR EVERY \$2 IN EARNINGS ABOVE THE LIMIT.

(D) APPLIES ONLY FOR THOSE MONTHS, IN THE CALENDAR YEAR AN INDIVIDUAL REACHES FULL RETIREMENT AGE, PRIOR TO ATTAINING FULL RETIREMENT AGE. ONE DOLLAR IN BENEFITS WILL BE WITHHELD FOR EVERY \$3 IN EARNINGS ABOVE THE LIMIT.

(E) THERE IS NO LIMIT ON EARNINGS BEGINNING THE MONTH AN INDIVIDUAL ATTAINS FULL RETIREMENT AGE.

OTHER EMPLOYER INFORMATION	2013	2014	2015	2016	2017	2018	2019
IRS STANDARD MILEAGE RATE	56.5¢	56¢	57.5¢	54¢	53.5¢	54.5¢	58¢
RELOCATION/MEDICAL MILEAGE RATE	24¢	23.5¢	23¢	19¢	17¢	18¢	20¢
EXPIRATION OF STATUTE OF LIMITATIONS	4/15/2017	4/15/2018	4/15/2019	4/15/2020	4/15/2021	4/15/2022	4/15/2023
(F) ELECTION WORKER EXCLUSION	\$1,600/YR	\$1,600/YR	\$1,600/YR	\$1,700/YR	\$1,800/YR	\$1,800/YR	\$1,800/YR

(F) THE ELECTION WORKER EXCLUSION WILL BE ADJUSTED EACH YEAR, AFTER 1999, TO REFLECT WAGE CHANGES IN THE ECONOMY. SSA WILL ANNOUNCE THE NEW THRESHOLD AMOUNT EACH FALL.

PLEASE NOTE: THIS PUBLICATION IS FOR GENERAL INFORMATION ONLY. THE MATERIAL PROVIDED WITHIN SHOULD NOT BE USED OR CITED AS AUTHORITY FOR BENEFIT OR EMPLOYMENT TAX OBLIGATIONS AND REQUIREMENTS. THE INTERNAL REVENUE CODE, THE SOCIAL SECURITY ACT AND THE KENTUCKY REVISED STATUTES, ALONG WITH REGULATIONS, REVENUE RULINGS AND CASE LAW, ARE THE ONLY VALID CITATIONS OF AUTHORITY.

