

**Kentucky Division of Local Government Services**  
**Social Security Coverage and Reporting Branch**  
**State Social Security Administrator for Kentucky's Public Employers and Employees**

SOCIAL SECURITY TAX INFORMATION	2022	2023	2024	2025	2026
EMPLOYEE & EMPLOYER RATE	6.2%	6.2%	6.2%	6.2%	6.2%
(A) MAXIMUM WAGES	\$147,000	\$160,200	\$168,600	\$176,100	\$184,500

(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	2022	2023	2024	2025	2026
(B) EMPLOYEE & EMPLOYER RATE	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(B) PUBLIC LAW 103-82 REPEALED THE MEDICARE WAGE BASE, EFFECTIVE JANUARY 1, 1994.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	2022	2023	2024	2025	2026
EARNINGS REQUIRED FOR ONE QUARTER COVERAGE	\$1,510	\$1,640	\$1,730	\$1,810	\$1,890
AVG. MONTHLY SS BENEFIT FOR INDIVIDUALS	\$1,681	\$1,827	\$1,907	\$1,976	\$2,071
AVG. MONTHLY SS BENEFIT FOR COUPLES	\$2,734	\$2,972	\$3,033	\$3,089	\$3,208
ANNUAL INCREASE IN BENEFITS	5.9%	8.7%	3.2%	2.5%	2.8%

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

**Kentucky Division of Local Government Services**  
**Social Security Coverage and Reporting Branch**  
**State Social Security Administrator for Kentucky's Public Employers and Employees**

EXEMPT AMOUNTS UNDER RETIREMENT EARNINGS TEST	2022	2023	2024	2025	2026
(C) UNDER FULL RETIREMENT AGE	\$19,560	\$21,240	\$22,320	\$23,400	\$24,480
(D) MONTHS PRIOR TO FULL RETIREMENT AGE ATTAINMENT	\$51,960	\$56,520	\$59,520	\$62,160	\$65,160
(E) MONTHS AFTER FULL RETIREMENT AGE IS ATTAINED	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 YEARS AN INDIVIDUAL REACHES FULL RETIREMENT AGE.

HOWEVER, EMPLOYERS SHOULD WITHHOLD SOCIAL SECURITY AND/OR MEDICARE FROM WAGES PAID THOSE EMPLOYEES PERFORMING SERVICE IN COVERED EMPLOYEMENT, 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	2022	2023	2024	2025	2026
IRS STANDARD MILEAGE RATE	58.5¢	62.5¢	67¢	70¢	72.5¢
RELOCATION/MEDICAL MILEAGE RATE	18¢	22¢	21¢	21¢	20.5¢
EXPIRATION OF STATUTE OF LIMITATIONS	4/15/2026	4/15/2027	4/15/2028	4/15/2029	4/15/2030
(F) ANNUAL ELECTION WORKER EXCLUSIONS	\$2,000	\$2,200	\$2,300	\$2,400	\$2,500

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

**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**