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search

[TITLE 26](#) > [Subtitle C](#) > [CHAPTER 21](#) > [Subchapter B](#) >
 Sec. 3111.

[Next](#)

Sec. 3111. - Rate of tax

(a) Old-age, survivors, and disability insurance

In addition to other taxes, there is hereby imposed on every employer an excise tax, with respect to having individuals in his employ, equal to the following percentages of the wages (as defined in section 3121(a)) paid by him with respect to employment (as defined in section 312

(b)

) -

In cases of wages paid during: The rate shall be:

1984, 1985, 1986, or 1987	5.7 percent 6.06
1988 or 1989 1990 or	percent 6.2
thereafter	percent.

(b) Hospital insurance

In addition to the tax imposed by the preceding subsection, there is hereby imposed on every employer an excise tax, with respect to having individuals in his employ, equal to the following percentages of the wages (as defined in section 3121(a)) paid by him with respect to employment (as defined in section 3121(b)) -

(1)

with respect to wages paid during the calendar years 1974 through 1977, the rate shall be 0.90 percent;

(2)

with respect to wages paid during the calendar year 1978, the rate shall be 1.00 percent;

Search this title:

Search Title 26

[Notes](#)
[Updates](#)
[Parallel authorities](#)
[\(CFR\)](#)
[Topical references](#)

(3)

with respect to wages paid during the calendar years 1979 and 1980, the rate shall be 1.05 percent;

(4)

with respect to wages paid during the calendar years 1981 through 1984, the rate shall be 1.30 percent;

(5)

with respect to wages paid during the calendar year 1985, the rate shall be 1.35 percent; and

(6)

with respect to wages paid after December 31, 1985, the rate shall be 1.45 percent.

(c) Relief from taxes in cases covered by certain international agreements

During any period in which there is in effect an agreement entered into pursuant to section 233 of the Social Security Act with any foreign country, wages received by or paid to an individual shall be exempt from the taxes imposed by this section to the extent that such wages are subject under such agreement to taxes or contributions for similar purposes under the social security system of such foreign country

[Next](#)

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