


## Internal Revenue Code Section 3101(a)

### Rate of tax



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

In addition to other taxes, there is hereby imposed on the income of every individual a tax equal to 6.2 percent of the wages (as defined in section 3121(a) ) received by the individual with respect to employment (as defined in section 3121(b) ).

(b) Hospital insurance.

(1) In general.

In addition to the tax imposed by the preceding subsection, there is hereby imposed on the income of every individual a tax equal to 1.45 percent of the wages (as defined in section 3121(a) ) received by him with respect to employment (as defined in section 3121(b) ).

(2) Additional tax.

In addition to the tax imposed by paragraph (1) and the preceding sub-section, there is hereby imposed on every taxpayer (other than a corporation, estate, or trust) a tax equal to 0.9 percent of wages which are received with respect to employment (as defined in section 3121(b) ) during any taxable year beginning after December 31, 2012, and which are in excess of-

(A) in the case of a joint return, \$250,000,

(B) in the case of a married taxpayer (as defined in section 7703 ) filing a separate return, ½ of the dollar amount determined under subparagraph (A) , and

(C) in any other case, \$200,000.

(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 exclusively to the laws applicable to the social security system of such foreign country.