Tom works at the local dairy. He gets paid an hourly wage when he works. When he gets paid, he doesn’t get to keep all that he has earned. His pay stub lists all of the assessments that are deducted from his pay. FICA assessments are assessments that support the social security system. Federal income assessments support the federal government. State income taxes support the state in which he lives. Some assessments that most adults pay are not deducted from their pay. These include property assessments on land and buildings and assessments for selling stocks at a profit.