

Detailed Single Year Tables

Category of Change: Coverage of Employment or Earnings, or Inclusion of Other Sources of Revenue

Proposed Provision: F6. Apply a separate 6.2 percent tax on investment income as defined in the Affordable Care Act (ACA), with unindexed thresholds as in the ACA (\$200,000 for single filer, \$250,000 for married filing jointly), starting in 2025. Proceeds go to the OASI and DI Trust Funds.

Proposal					Change from Current Law				
Expressed as a percentage of current-law taxable payroll					Expressed as a percentage of current-law taxable payroll				
Year	Cost Rate	Income Rate	Annual Balance	Trust Fund	Cost Rate	Income Rate	Annual Balance	Ratio	1-1-year
				Ratio					
2023	14.53	13.29	-1.24	204	0.00	0.00	0.00		
2024	14.87	12.89	-1.98	187	0.00	0.00	0.00		
2025	15.04	13.50	-1.54	168	0.00	0.53	0.53		
2026	15.23	13.61	-1.62	153	-0.00	0.53	0.53		
2027	15.38	13.63	-1.75	138	-0.00	0.54	0.54		
2028	15.55	13.68	-1.88	123	-0.00	0.55	0.55		
2029	15.72	13.71	-2.00	109	-0.00	0.55	0.55		
2030	15.87	13.74	-2.13	94	-0.00	0.56	0.56		
2031	16.00	13.78	-2.22	80	-0.00	0.57	0.57		
2032	16.14	13.81	-2.33	65	-0.00	0.57	0.57		
2033	16.27	13.83	-2.44	50	-0.00	0.58	0.58		
2034	16.38	13.85	-2.54	35	-0.00	0.59	0.59		
2035	16.48	13.86	-2.62	20	-0.00	0.59	0.60		
2036	16.56	13.88	-2.68	5	-0.00	0.60	0.60		
2037	16.63	13.89	-2.75	----	-0.00	0.61	0.61		
2038	16.70	13.90	-2.79	----	-0.00	0.61	0.61		
2039	16.75	13.91	-2.83	----	-0.00	0.62	0.62		
2040	16.78	13.92	-2.86	----	-0.00	0.63	0.63		
2041	16.80	13.93	-2.87	----	-0.00	0.63	0.63		
2042	16.82	13.94	-2.88	----	-0.00	0.64	0.64		
2043	16.83	13.95	-2.88	----	-0.00	0.64	0.64		
2044	16.84	13.95	-2.89	----	-0.00	0.65	0.65		
2045	16.86	13.96	-2.90	----	-0.00	0.65	0.65		
2046	16.88	13.97	-2.91	----	-0.00	0.66	0.66		
2047	16.90	13.98	-2.93	----	-0.00	0.66	0.66		
2048	16.93	13.98	-2.94	----	-0.00	0.67	0.67		
2049	16.95	13.99	-2.96	----	-0.00	0.67	0.67		
2050	16.99	14.00	-2.99	----	-0.00	0.68	0.68		
2051	17.02	14.01	-3.01	----	-0.00	0.68	0.68		
2052	17.06	14.02	-3.04	----	-0.00	0.69	0.69		
2053	17.11	14.02	-3.08	----	-0.00	0.69	0.69		
2054	17.16	14.03	-3.13	----	-0.00	0.70	0.70		
2055	17.23	14.04	-3.19	----	-0.00	0.70	0.70		
2056	17.30	14.05	-3.25	----	-0.00	0.70	0.71		
2057	17.38	14.06	-3.31	----	-0.00	0.71	0.71		
2058	17.46	14.07	-3.38	----	-0.00	0.71	0.71		
2059	17.54	14.08	-3.46	----	-0.00	0.72	0.72		
2060	17.62	14.09	-3.52	----	-0.00	0.72	0.72		
2061	17.69	14.10	-3.59	----	-0.00	0.72	0.72		
2062	17.76	14.11	-3.65	----	-0.00	0.73	0.73		
2063	17.82	14.12	-3.70	----	-0.00	0.73	0.73		
2064	17.88	14.13	-3.76	----	-0.00	0.73	0.73		
2065	17.94	14.14	-3.81	----	-0.00	0.74	0.74		
2066	18.00	14.14	-3.86	----	-0.00	0.74	0.74		
2067	18.06	14.15	-3.91	----	-0.00	0.74	0.74		
2068	18.11	14.16	-3.96	----	-0.00	0.74	0.74		
2069	18.17	14.17	-4.01	----	-0.00	0.75	0.75		
2070	18.23	14.17	-4.06	----	-0.00	0.75	0.75		
2071	18.28	14.18	-4.10	----	-0.00	0.75	0.75		
2072	18.33	14.19	-4.15	----	-0.00	0.75	0.76		
2073	18.38	14.19	-4.19	----	-0.00	0.76	0.76		
2074	18.43	14.20	-4.23	----	-0.00	0.76	0.76		
2075	18.46	14.20	-4.26	----	-0.00	0.76	0.76		
2076	18.49	14.21	-4.28	----	-0.00	0.76	0.76		
2077	18.50	14.21	-4.29	----	-0.00	0.77	0.77		
2078	18.50	14.22	-4.29	----	-0.00	0.77	0.77		
2079	18.49	14.22	-4.27	----	-0.00	0.77	0.77		
2080	18.47	14.22	-4.25	----	-0.00	0.77	0.77		
2081	18.43	14.22	-4.21	----	-0.00	0.77	0.77		
2082	18.39	14.22	-4.17	----	-0.00	0.78	0.78		
2083	18.34	14.22	-4.13	----	-0.00	0.78	0.78		
2084	18.29	14.22	-4.07	----	-0.00	0.78	0.78		
2085	18.23	14.21	-4.01	----	-0.00	0.78	0.78		
2086	18.16	14.21	-3.95	----	-0.00	0.78	0.78		
2087	18.09	14.21	-3.88	----	-0.00	0.78	0.78		
2088	18.02	14.21	-3.81	----	-0.00	0.79	0.79		
2089	17.95	14.20	-3.75	----	-0.00	0.79	0.79		
2090	17.89	14.20	-3.69	----	-0.00	0.79	0.79		
2091	17.84	14.20	-3.64	----	-0.00	0.79	0.79		
2092	17.80	14.20	-3.60	----	-0.00	0.79	0.79		
2093	17.77	14.20	-3.57	----	-0.00	0.79	0.79		
2094	17.75	14.20	-3.55	----	-0.00	0.79	0.80		
2095	17.74	14.20	-3.54	----	-0.00	0.80	0.80		
2096	17.74	14.20	-3.54	----	-0.00	0.80	0.80		
2097	17.75	14.20	-3.55	----	-0.00	0.80	0.80		
2098	17.77	14.21	-3.56	----	-0.00	0.80	0.80		

Summarized Estimates: Proposal				
Year	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion <sup>1</sup>
2023				
-2097	17.38%	14.45%	-2.94%	2036

Summarized Estimates: Change from Current Law			
Year	Cost Rate	Income Rate	Actuarial Balance
-2025	-0.00%	0.67%	0.67%

<sup>1</sup> Under current law, the year of Trust Fund reserve depletion is 2034.