

**Detailed Single Year Tables**  
**Category of Change: Coverage of Employment**

**Proposed Provision: Provide for OASDI payroll tax coverage of employer provided group health insurance cost, starting in 2012. Specifically, any cost toward such group health insurance borne by employees would cease to be deductible, and the cost borne by employers would now be allocated to employees as if it had been wages, for the purpose of payroll tax (and later, benefit) calculations. Both employee and employer OASDI payroll taxes would be affected by this proposal.**

<b>Proposal</b>					<b>Change from Present Law</b>				
Expressed as a percentage of present-law taxable payroll					Expressed as a percentage of present-law taxable payroll				
<u>Year</u>	<u>Cost Rate</u>	<u>Income Rate</u>	<u>Annual Balance</u>	<b>Trust Fund</b>	<u>Cost Rate</u>	<u>Income Rate</u>	<u>Annual Balance</u>	<b>Ratio</b>	
				<u>1-1-year</u>					
2010	13.09	12.33	-0.76	355	0.00	0.00	0.00		
2011	13.04	12.91	-0.12	353	0.00	0.00	0.00		
2012	12.84	13.87	1.03	350	0.00	1.00	1.00		
2013	12.82	13.91	1.09	353	0.00	1.01	1.01		
2014	12.86	13.89	1.03	355	0.00	0.97	0.97		
2015	12.98	13.99	1.01	357	0.00	1.05	1.05		
2016	13.10	14.08	0.98	359	0.00	1.12	1.12		
2017	13.30	14.17	0.87	361	0.00	1.18	1.18		
2018	13.55	14.25	0.70	362	0.00	1.24	1.23		
2019	13.84	14.34	0.50	362	0.00	1.31	1.31		
2020	14.15	14.43	0.28	361	0.01	1.38	1.38		
2021	14.47	14.47	0.00	359	0.01	1.40	1.39		
2022	14.77	14.50	-0.27	356	0.02	1.42	1.40		
2023	15.06	14.53	-0.53	352	0.03	1.43	1.40		
2024	15.33	14.56	-0.77	346	0.04	1.44	1.40		
2025	15.59	14.58	-1.01	340	0.05	1.45	1.39		
2026	15.83	14.60	-1.22	333	0.07	1.45	1.39		
2027	16.04	14.62	-1.42	326	0.09	1.46	1.37		
2028	16.24	14.64	-1.60	317	0.11	1.46	1.36		
2029	16.41	14.65	-1.76	308	0.13	1.47	1.34		
2030	16.56	14.66	-1.90	299	0.15	1.47	1.32		
2031	16.68	14.67	-2.01	289	0.18	1.47	1.29		
2032	16.79	14.68	-2.11	279	0.20	1.47	1.27		
2033	16.89	14.69	-2.20	269	0.23	1.47	1.24		
2034	16.97	14.70	-2.27	258	0.27	1.48	1.21		
2035	17.03	14.70	-2.32	247	0.30	1.48	1.18		
2036	17.07	14.71	-2.36	236	0.33	1.48	1.15		
2037	17.11	14.72	-2.39	225	0.37	1.49	1.12		
2038	17.12	14.72	-2.40	213	0.40	1.49	1.09		
2039	17.12	14.73	-2.39	202	0.44	1.50	1.06		
2040	17.12	14.74	-2.38	191	0.48	1.51	1.03		
2041	17.11	14.75	-2.36	180	0.51	1.52	1.01		
2042	17.10	14.76	-2.34	168	0.55	1.53	0.98		
2043	17.09	14.77	-2.32	157	0.58	1.55	0.96		
2044	17.09	14.79	-2.31	146	0.62	1.56	0.94		
2045	17.10	14.80	-2.30	134	0.66	1.58	0.92		
2046	17.11	14.82	-2.29	123	0.69	1.59	0.90		
2047	17.12	14.84	-2.29	111	0.73	1.61	0.88		
2048	17.14	14.85	-2.29	99	0.76	1.63	0.86		
2049	17.15	14.87	-2.28	88	0.80	1.65	0.85		
2050	17.17	14.89	-2.28	76	0.84	1.67	0.83		
2051	17.20	14.91	-2.29	63	0.87	1.69	0.81		
2052	17.24	14.93	-2.30	51	0.91	1.71	0.80		
2053	17.28	14.96	-2.33	39	0.95	1.73	0.78		
2054	17.33	14.98	-2.35	26	0.99	1.75	0.76		
2055	17.39	15.00	-2.39	13	1.02	1.77	0.75		
2056	17.45	15.03	-2.42	----	1.06	1.79	0.74		
2057	17.51	15.05	-2.45	----	1.09	1.82	0.73		
2058	17.56	15.08	-2.48	----	1.12	1.84	0.72		
2059	17.61	15.10	-2.51	----	1.15	1.86	0.71		
2060	17.66	15.12	-2.54	----	1.18	1.88	0.70		
2061	17.72	15.15	-2.57	----	1.21	1.90	0.69		
2062	17.77	15.17	-2.60	----	1.24	1.93	0.69		
2063	17.82	15.20	-2.62	----	1.26	1.95	0.69		
2064	17.87	15.22	-2.65	----	1.28	1.97	0.69		
2065	17.92	15.25	-2.68	----	1.31	1.99	0.68		
2066	17.98	15.27	-2.71	----	1.33	2.02	0.69		
2067	18.04	15.30	-2.74	----	1.35	2.04	0.69		
2068	18.10	15.32	-2.77	----	1.37	2.06	0.69		
2069	18.15	15.35	-2.81	----	1.39	2.08	0.69		
2070	18.21	15.37	-2.84	----	1.41	2.10	0.70		
2071	18.27	15.40	-2.88	----	1.42	2.13	0.70		
2072	18.33	15.42	-2.91	----	1.44	2.15	0.71		
2073	18.39	15.45	-2.94	----	1.45	2.17	0.72		
2074	18.45	15.47	-2.98	----	1.47	2.19	0.72		
2075	18.51	15.50	-3.02	----	1.49	2.22	0.73		
2076	18.57	15.52	-3.05	----	1.50	2.24	0.74		
2077	18.64	15.55	-3.09	----	1.52	2.26	0.74		
2078	18.70	15.58	-3.12	----	1.54	2.28	0.75		
2079	18.76	15.60	-3.16	----	1.56	2.31	0.75		
2080	18.82	15.63	-3.20	----	1.57	2.33	0.76		
2081	18.89	15.65	-3.24	----	1.59	2.35	0.76		
2082	18.95	15.68	-3.27	----	1.61	2.38	0.76		
2083	19.02	15.70	-3.31	----	1.63	2.40	0.77		
2084	19.08	15.73	-3.35	----	1.65	2.42	0.77		
2085	19.14	15.75	-3.39	----	1.67	2.44	0.77		

<b>Summarized Estimates: Proposal</b>				
	Cost Rate	Income Rate	Actuarial Balance	Year of Exhaustion <sup>1</sup>
2010				
-2084	16.54%	15.58%	-0.96%	2055

<b>Summarized Estimates: Change from Present Law</b>			
	Cost Rate	Income Rate	Actuarial Balance
	0.61%	1.57%	0.96%

<sup>1</sup> Under present law, the year of exhaustion is 2037.