

Detailed Single Year Tables
Category of Change: Coverage of Employment

Proposed Provision: Apply a 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 2017. Proceeds go to the OASDI Trust Fund.

Proposal					Change from Present Law		
Expressed as a percentage of present-law taxable payroll					Expressed as a percentage of present-law taxable payroll		
Year	Cost Rate	Income		Trust Fund	Cost Rate	Income	
		Rate	Annual Balance	Ratio 1-1-year		Rate	Annual Balance
2015	14.13	12.82	-1.31	308	0.00	0.00	0.00
2016	13.88	12.88	-1.00	298	0.00	0.00	0.00
2017	13.89	13.65	-0.25	280	0.00	0.74	0.74
2018	13.97	13.68	-0.29	269	0.00	0.74	0.74
2019	14.09	13.70	-0.39	258	0.00	0.75	0.75
2020	14.23	13.72	-0.51	248	0.00	0.75	0.75
2021	14.34	13.74	-0.60	238	0.00	0.76	0.76
2022	14.52	13.78	-0.74	228	0.00	0.76	0.77
2023	14.72	13.80	-0.92	217	0.00	0.77	0.77
2024	14.95	13.84	-1.11	206	0.00	0.78	0.78
2025	15.16	13.87	-1.30	195	0.00	0.79	0.79
2026	15.36	13.89	-1.47	184	0.00	0.79	0.80
2027	15.56	13.92	-1.64	173	0.00	0.80	0.80
2028	15.75	13.94	-1.81	162	0.00	0.81	0.81
2029	15.93	13.96	-1.97	150	0.00	0.82	0.82
2030	16.09	13.98	-2.11	139	0.00	0.83	0.83
2031	16.24	14.00	-2.24	127	0.00	0.84	0.84
2032	16.37	14.02	-2.35	114	0.00	0.85	0.85
2033	16.48	14.04	-2.44	101	0.00	0.85	0.86
2034	16.55	14.05	-2.50	87	0.00	0.86	0.86
2035	16.62	14.07	-2.55	73	0.00	0.87	0.87
2036	16.68	14.08	-2.59	59	0.00	0.88	0.88
2037	16.72	14.10	-2.62	45	0.00	0.89	0.89
2038	16.73	14.11	-2.62	30	0.00	0.90	0.90
2039	16.73	14.12	-2.61	15	0.00	0.91	0.91
2040	16.71	14.13	-2.58	----	0.00	0.91	0.92
2041	16.69	14.14	-2.55	----	0.00	0.92	0.92
2042	16.66	14.15	-2.52	----	0.00	0.93	0.93
2043	16.64	14.15	-2.48	----	0.00	0.94	0.94
2044	16.62	14.16	-2.45	----	0.00	0.95	0.95
2045	16.59	14.17	-2.42	----	0.00	0.95	0.96
2046	16.57	14.18	-2.39	----	0.00	0.96	0.96
2047	16.56	14.19	-2.37	----	0.00	0.97	0.97
2048	16.55	14.19	-2.35	----	0.00	0.98	0.98
2049	16.54	14.20	-2.34	----	0.00	0.98	0.99
2050	16.54	14.21	-2.33	----	0.00	0.99	0.99
2051	16.55	14.22	-2.33	----	0.00	1.00	1.00
2052	16.57	14.23	-2.35	----	0.00	1.00	1.00
2053	16.60	14.23	-2.37	----	0.00	1.01	1.01
2054	16.64	14.24	-2.40	----	0.00	1.01	1.02
2055	16.69	14.25	-2.43	----	0.00	1.02	1.02
2056	16.74	14.26	-2.48	----	0.00	1.03	1.03
2057	16.79	14.27	-2.52	----	0.00	1.03	1.03
2058	16.85	14.28	-2.56	----	0.00	1.04	1.04
2059	16.90	14.29	-2.61	----	0.00	1.04	1.04
2060	16.95	14.30	-2.65	----	0.00	1.05	1.05
2061	17.00	14.31	-2.69	----	0.00	1.05	1.05
2062	17.06	14.32	-2.74	----	0.00	1.06	1.06
2063	17.11	14.33	-2.78	----	0.00	1.06	1.06
2064	17.16	14.33	-2.83	----	0.00	1.07	1.07
2065	17.22	14.34	-2.87	----	0.00	1.07	1.07
2066	17.27	14.35	-2.92	----	0.00	1.08	1.08
2067	17.33	14.36	-2.97	----	0.00	1.08	1.08
2068	17.39	14.37	-3.02	----	0.00	1.09	1.09
2069	17.44	14.38	-3.07	----	0.00	1.09	1.09
2070	17.50	14.38	-3.12	----	0.00	1.09	1.10
2071	17.55	14.39	-3.16	----	0.00	1.10	1.10
2072	17.59	14.40	-3.20	----	0.00	1.10	1.10
2073	17.63	14.40	-3.23	----	0.00	1.11	1.11
2074	17.66	14.41	-3.25	----	0.00	1.11	1.11
2075	17.68	14.42	-3.27	----	0.00	1.11	1.12
2076	17.70	14.42	-3.28	----	0.00	1.12	1.12
2077	17.70	14.42	-3.28	----	0.00	1.12	1.12
2078	17.70	14.43	-3.28	----	0.00	1.13	1.13
2079	17.71	14.43	-3.27	----	0.00	1.13	1.13
2080	17.71	14.44	-3.27	----	0.00	1.13	1.13
2081	17.71	14.44	-3.27	----	0.00	1.14	1.14
2082	17.73	14.44	-3.28	----	0.00	1.14	1.14
2083	17.75	14.45	-3.30	----	0.00	1.14	1.14
2084	17.77	14.45	-3.32	----	0.00	1.15	1.15
2085	17.81	14.46	-3.35	----	0.00	1.15	1.15
2086	17.84	14.46	-3.38	----	0.00	1.15	1.15
2087	17.88	14.47	-3.42	----	0.00	1.15	1.16
2088	17.93	14.47	-3.45	----	0.00	1.16	1.16
2089	17.97	14.48	-3.49	----	0.00	1.16	1.16
2090	18.01	14.48	-3.53	----	0.00	1.16	1.16

Summarized Estimates: Proposal				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2015	16.54%	14.79%	-1.76%	2039

Summarized Estimates: Change from Present Law		
Cost Rate	Income Rate	Actuarial Balance
0.00%	0.92%	0.93%

¹ Under present law, the year of Trust Fund reserve depletion is 2034.