

**Detailed Single Year Tables**  
**Category of Change: Level of Monthly Benefits**

**Proposed Provision: B7.3. Give credit to parents with a child under 6 for earnings for up to five years. The earnings credited for a childcare year equal one half of the SSA average wage index (about \$23,865 in 2015). The credits are available for all past years to newly eligible retired-worker and disabled-worker beneficiaries starting in 2017. The 5 years are chosen to yield the largest increase in AIME.**

| <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 |                    |                       |  |  |
| <b>Year</b>  | <b>Cost Rate</b> | <b>Income Rate</b> | <b>Annual Balance</b> | <b>Trust Fund Ratio 1-1-year</b> | <b>Cost Rate</b>   | <b>Income Rate</b> | <b>Annual Balance</b> |  |  |
| 2016   | 14.05            | 12.94              | -1.10                 | 303                              | 0.00   | 0.00               | 0.00                  |  |  |
| 2017   | 13.72            | 12.92              | -0.81                 | 293                              | 0.00   | 0.00               | 0.00                  |  |  |
| 2018   | 13.87            | 12.96              | -0.91                 | 277                              | 0.01   | 0.00               | -0.01                 |  |  |
| 2019   | 14.01            | 12.97              | -1.05                 | 261                              | 0.03   | 0.00               | -0.03                 |  |  |
| 2020   | 14.17            | 12.98              | -1.19                 | 245                              | 0.04   | 0.00               | -0.04                 |  |  |
| 2021   | 14.33            | 13.00              | -1.32                 | 230                              | 0.06   | 0.00               | -0.05                 |  |  |
| 2022   | 14.56            | 13.04              | -1.52                 | 214                              | 0.07   | 0.00               | -0.07                 |  |  |
| 2023   | 14.84            | 13.06              | -1.78                 | 197                              | 0.08   | 0.00               | -0.08                 |  |  |
| 2024   | 15.12            | 13.10              | -2.02                 | 180                              | 0.10   | 0.00               | -0.09                 |  |  |
| 2025   | 15.40            | 13.11              | -2.28                 | 162                              | 0.11   | 0.00               | -0.11                 |  |  |
| 2026   | 15.59            | 13.13              | -2.46                 | 144                              | 0.12   | 0.00               | -0.12                 |  |  |
| 2027   | 15.78            | 13.15              | -2.64                 | 127                              | 0.14   | 0.01               | -0.13                 |  |  |
| 2028   | 15.96            | 13.16              | -2.80                 | 109                              | 0.15   | 0.01               | -0.14                 |  |  |
| 2029   | 16.12            | 13.18              | -2.95                 | 92                               | 0.16   | 0.01               | -0.15                 |  |  |
| 2030   | 16.27            | 13.19              | -3.08                 | 74                               | 0.17   | 0.01               | -0.16                 |  |  |
| 2031   | 16.40            | 13.20              | -3.20                 | 56                               | 0.18   | 0.01               | -0.17                 |  |  |
| 2032   | 16.52            | 13.21              | -3.31                 | 37                               | 0.19   | 0.01               | -0.18                 |  |  |
| 2033   | 16.60            | 13.21              | -3.39                 | 17                               | 0.20   | 0.01               | -0.19                 |  |  |
| 2034   | 16.67            | 13.22              | -3.45                 | ----                             | 0.21   | 0.01               | -0.20                 |  |  |
| 2035   | 16.71            | 13.22              | -3.48                 | ----                             | 0.21   | 0.01               | -0.20                 |  |  |
| 2036   | 16.78            | 13.23              | -3.55                 | ----                             | 0.22   | 0.01               | -0.21                 |  |  |
| 2037   | 16.83            | 13.24              | -3.59                 | ----                             | 0.23   | 0.01               | -0.22                 |  |  |
| 2038   | 16.85            | 13.24              | -3.61                 | ----                             | 0.23   | 0.01               | -0.22                 |  |  |
| 2039   | 16.85            | 13.24              | -3.61                 | ----                             | 0.24   | 0.01               | -0.23                 |  |  |
| 2040   | 16.83            | 13.24              | -3.59                 | ----                             | 0.24   | 0.01               | -0.23                 |  |  |
| 2041   | 16.81            | 13.24              | -3.57                 | ----                             | 0.25   | 0.01               | -0.24                 |  |  |
| 2042   | 16.78            | 13.24              | -3.54                 | ----                             | 0.25   | 0.01               | -0.24                 |  |  |
| 2043   | 16.75            | 13.24              | -3.51                 | ----                             | 0.25   | 0.01               | -0.24                 |  |  |
| 2044   | 16.73            | 13.24              | -3.48                 | ----                             | 0.26   | 0.01               | -0.25                 |  |  |
| 2045   | 16.71            | 13.24              | -3.47                 | ----                             | 0.26   | 0.01               | -0.25                 |  |  |
| 2046   | 16.69            | 13.24              | -3.45                 | ----                             | 0.27   | 0.01               | -0.25                 |  |  |
| 2047   | 16.67            | 13.24              | -3.43                 | ----                             | 0.27   | 0.01               | -0.26                 |  |  |
| 2048   | 16.66            | 13.24              | -3.42                 | ----                             | 0.27   | 0.01               | -0.26                 |  |  |
| 2049   | 16.65            | 13.24              | -3.40                 | ----                             | 0.28   | 0.01               | -0.26                 |  |  |
| 2050   | 16.64            | 13.24              | -3.39                 | ----                             | 0.28   | 0.01               | -0.27                 |  |  |
| 2051   | 16.64            | 13.25              | -3.40                 | ----                             | 0.28   | 0.01               | -0.27                 |  |  |
| 2052   | 16.66            | 13.25              | -3.41                 | ----                             | 0.29   | 0.01               | -0.27                 |  |  |
| 2053   | 16.68            | 13.25              | -3.43                 | ----                             | 0.29   | 0.01               | -0.28                 |  |  |
| 2054   | 16.72            | 13.25              | -3.47                 | ----                             | 0.29   | 0.01               | -0.28                 |  |  |
| 2055   | 16.76            | 13.26              | -3.50                 | ----                             | 0.30   | 0.01               | -0.28                 |  |  |
| 2056   | 16.81            | 13.26              | -3.55                 | ----                             | 0.30   | 0.01               | -0.29                 |  |  |
| 2057   | 16.86            | 13.26              | -3.59                 | ----                             | 0.30   | 0.01               | -0.29                 |  |  |
| 2058   | 16.91            | 13.27              | -3.64                 | ----                             | 0.30   | 0.01               | -0.29                 |  |  |
| 2059   | 16.96            | 13.27              | -3.69                 | ----                             | 0.31   | 0.01               | -0.29                 |  |  |
| 2060   | 17.02            | 13.28              | -3.74                 | ----                             | 0.31   | 0.01               | -0.29                 |  |  |
| 2061   | 17.07            | 13.28              | -3.79                 | ----                             | 0.31   | 0.01               | -0.30                 |  |  |
| 2062   | 17.12            | 13.28              | -3.84                 | ----                             | 0.31   | 0.01               | -0.30                 |  |  |
| 2063   | 17.17            | 13.29              | -3.88                 | ----                             | 0.31   | 0.02               | -0.30                 |  |  |
| 2064   | 17.22            | 13.29              | -3.93                 | ----                             | 0.32   | 0.02               | -0.30                 |  |  |
| 2065   | 17.27            | 13.29              | -3.98                 | ----                             | 0.32   | 0.02               | -0.30                 |  |  |
| 2066   | 17.33            | 13.30              | -4.03                 | ----                             | 0.32   | 0.02               | -0.30                 |  |  |
| 2067   | 17.38            | 13.30              | -4.08                 | ----                             | 0.32   | 0.02               | -0.30                 |  |  |
| 2068   | 17.43            | 13.31              | -4.13                 | ----                             | 0.32   | 0.02               | -0.31                 |  |  |
| 2069   | 17.49            | 13.31              | -4.18                 | ----                             | 0.32   | 0.02               | -0.31                 |  |  |
| 2070   | 17.54            | 13.31              | -4.23                 | ----                             | 0.32   | 0.02               | -0.31                 |  |  |
| 2071   | 17.59            | 13.32              | -4.27                 | ----                             | 0.32   | 0.02               | -0.31                 |  |  |
| 2072   | 17.63            | 13.32              | -4.31                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2073   | 17.67            | 13.32              | -4.35                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2074   | 17.70            | 13.32              | -4.37                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2075   | 17.72            | 13.33              | -4.39                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2076   | 17.73            | 13.33              | -4.41                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2077   | 17.74            | 13.33              | -4.41                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2078   | 17.74            | 13.33              | -4.41                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2079   | 17.73            | 13.33              | -4.41                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2080   | 17.73            | 13.33              | -4.40                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2081   | 17.73            | 13.33              | -4.40                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2082   | 17.74            | 13.33              | -4.41                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2083   | 17.75            | 13.33              | -4.42                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2084   | 17.77            | 13.33              | -4.44                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2085   | 17.80            | 13.33              | -4.47                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2086   | 17.83            | 13.33              | -4.50                 | ----                             | 0.33   | 0.02               | -0.31                 |  |  |
| 2087   | 17.87            | 13.34              | -4.54                 | ----                             | 0.33   | 0.02               | -0.32                 |  |  |
| 2088   | 17.92            | 13.34              | -4.58                 | ----                             | 0.33   | 0.02               | -0.32                 |  |  |
| 2089   | 17.96            | 13.34              | -4.62                 | ----                             | 0.33   | 0.02               | -0.32                 |  |  |
| 2090   | 18.01            | 13.34              | -4.67                 | ----                             | 0.33   | 0.02               | -0.32                 |  |  |
| 2091   | 18.06            | 13.35              | -4.71                 | ----                             | 0.34   | 0.02               | -0.32                 |  |  |

| <b>Summarized Estimates: Proposal</b> |           |             |                   |  |
|---------------------------------------|-----------|-------------|-------------------|--|
|                                       | Cost Rate | Income Rate | Actuarial Balance | Year of reserve depletion <sup>1</sup> |
| 2016                                  |           |             |                   |  |
| -2090                                 | 16.74%    | 13.86%      | -2.89%            | 2033                                   |

| <b>Summarized Estimates: Change from Present Law</b> |             |                   |
|--|-------------|-------------------|
| Cost Rate  | Income Rate | Actuarial Balance |
| 0.24%  | 0.01%       | -0.23%            |

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