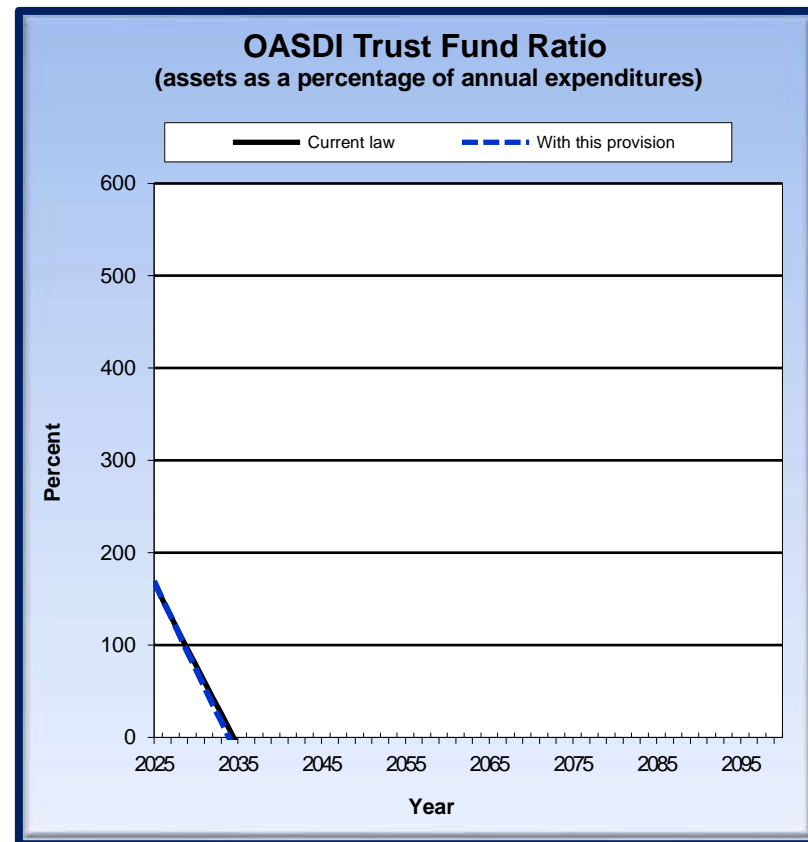
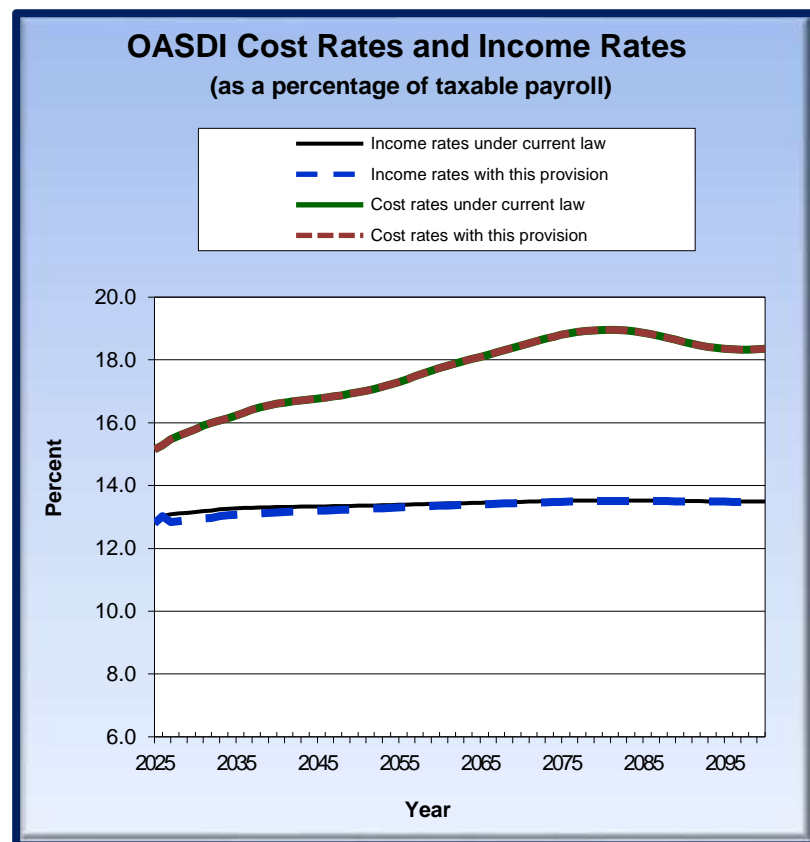


Summary Measures and Graphs

Category of Change: Taxation of Benefits

Proposed Provision: H4. Increase the threshold for taxation of OASDI benefits to \$50,000 for single filers and \$100,000 for joint filers starting in 2027. Taxation of benefits revenues transferred to the Hospital Insurance (HI) Trust Fund would be the same as if the current-law computation applied.

Current law [percent of payroll]		Change from current law [percent of payroll]		Shortfall eliminated	
Long-range actuarial balance	Annual balance in 75th year	Long-range actuarial balance	Annual balance in 75th year	Long-range actuarial balance	Annual balance in 75th year
-3.82	-4.84	-0.10	-0.01	-2%	-0%



Estimates based on the intermediate assumptions of the 2025 Trustees Report

Office of the Chief Actuary
Social Security Administration
July 24, 2025