Detailed Single Year Tables

Category of Change: Family Members

Proposed Provision: D7. Beginning in January 2028, require full time school enrollment as a condition of eligibility for child benefits at age 15 up to 18.

	Proposal (Expressed as a percentage of current-law taxable payroll)				Change from Current Law (Expressed as a percentage of current-law taxable payroll)		
Year	Cost Rate	Income Rate	Annual Balance	Trust Fund Ratio 1-1-year	Cost Rate	Income Rate	Annual Balance
2025	15.15	12.80	-2.35	169	0.00	0.00	0.00
2026	15.29	13.03	-2.25	149	0.00	0.00	0.00
2027	15.48	13.08	-2.39	131	0.00	0.00	0.00
2028	15.58	13.11	-2.48	113	-0.00	-0.00	0.00
2029	15.69	13.14	-2.55	95	-0.00	-0.00	0.00
2030	15.79	13.16	-2.64	78	-0.00	-0.00	0.00
2031	15.91	13.18	-2.72	61	-0.00	-0.00	0.00
2032	16.00	13.20	-2.80	43	-0.00	-0.00	0.00
2033	16.07	13.24	-2.82	26	-0.00	-0.00	0.00
2034	16.14	13.26	-2.88	9	-0.00	-0.00	0.00
2035	16.23	13.28	-2.95	—	-0.00	-0.00	0.00
2036	16.32	13.29	-3.04	—	-0.00	-0.00	0.00
2037	16.41	13.29	-3.12	—	-0.00	-0.00	0.00
2038	16.48	13.30	-3.18	—	-0.00	-0.00	0.00
2039	16.55	13.31	-3.24	—	-0.00	-0.00	0.00
2040	16.60	13.32	-3.28	—	-0.00	-0.00	0.00
2041	16.64	13.32	-3.32	—	-0.01	-0.00	0.01
2042	16.67	13.32	-3.35	—	-0.01	-0.00	0.01
2043	16.70	13.33	-3.37	—	-0.01	-0.00	0.01
2044	16.74	13.33	-3.40	—	-0.01	-0.00	0.01
2045	16.77	13.34	-3.43	—	-0.01	-0.00	0.01
2046	16.80	13.34	-3.46	—	-0.01	-0.00	0.01
2047	16.83	13.34	-3.49	—	-0.01	-0.00	0.01
2048	16.87	13.35	-3.52	—	-0.01	-0.00	0.01
2049	16.92	13.35	-3.56	—	-0.01	-0.00	0.01
2050	16.96	13.36	-3.61	—	-0.01	-0.00	0.01
2051	17.01	13.36	-3.65	—	-0.01	-0.00	0.01
2052	17.07	13.37	-3.71	—	-0.01	-0.00	0.01
2053	17.14	13.37	-3.77	—	-0.01	-0.00	0.01
2054	17.21	13.38	-3.83	—	-0.01	-0.00	0.01
2055	17.29	13.39	-3.91	—	-0.01	-0.00	0.01
2056	17.38	13.39	-3.98	—	-0.01	-0.00	0.01
2057	17.47	13.40	-4.07	—	-0.01	-0.00	0.01
2058	17.56	13.41	-4.16	—	-0.01	-0.00	0.01
2059	17.65	13.42	-4.24	—	-0.01	-0.00	0.01
2060	17.73	13.42	-4.31	—	-0.01	-0.00	0.01
2061	17.81	13.43	-4.38	—	-0.01	-0.00	0.01
2062	17.89	13.44	-4.45	—	-0.01	-0.00	0.01
2063	17.96	13.44	-4.51	—	-0.01	-0.00	0.01
2064	18.02	13.45	-4.58	—	-0.01	-0.00	0.01
2065	18.09	13.45	-4.64	—	-0.01	-0.00	0.01
2066	18.16	13.46	-4.70	—	-0.01	-0.00	0.01
2067	18.23	13.47	-4.76	—	-0.01	-0.00	0.01
2068	18.30	13.47	-4.83	—	-0.01	-0.00	0.01
2069	18.37	13.48	-4.90	—	-0.01	-0.00	0.01
2070	18.45	13.48	-4.97	—	-0.01	-0.00	0.01
2071	18.52	13.49	-5.03	—	-0.01	-0.00	0.01
2072	18.59	13.50	-5.10	—	-0.01	-0.00	0.01
2073	18.66	13.50	-5.16	—	-0.01	-0.00	0.01
2074	18.73	13.51	-5.23	—	-0.01	-0.00	0.01
2075	18.79	13.51	-5.28	—	-0.01	-0.00	0.01
2076	18.84	13.52	-5.33	—	-0.01	-0.00	0.01
2077	18.89	13.52	-5.37	—	-0.01	-0.00	0.01
2078	18.92	13.52	-5.40	—	-0.01	-0.00	0.01
2079	18.94	13.53	-5.41	—	-0.01	-0.00	0.01
2080	18.95	13.53	-5.42	—	-0.01	-0.00	0.01
2081	18.95	13.53	-5.42	—	-0.01	-0.00	0.01
2082	18.94	13.53	-5.41	—	-0.01	-0.00	0.01
2083	18.93	13.53	-5.40	—	-0.01	-0.00	0.01
2084	18.90	13.53	-5.37	—	-0.01	-0.00	0.01
2085	18.86	13.53	-5.34	—	-0.01	-0.00	0.01
2086	18.81	13.52	-5.29	—	-0.01	-0.00	0.01
2087	18.76	13.52	-5.24	—	-0.01	-0.00	0.01
2088	18.70	13.52	-5.18	—	-0.01	-0.00	0.01
2089	18.63	13.51	-5.12	—	-0.01	-0.00	0.01
2090	18.57	13.51	-5.06	—	-0.01	-0.00	0.01
2091	18.51	13.50	-5.01	—	-0.01	-0.00	0.01
2092	18.46	13.50	-4.96	—	-0.01	-0.00	0.01
2093	18.41	13.50	-4.92	—	-0.01	-0.00	0.01
2094	18.38	13.50	-4.88	—	-0.01	-0.00	0.01
2095	18.35	13.49	-4.86	—	-0.01	-0.00	0.01
2096	18.33	13.49	-4.84	—	-0.01	-0.00	0.01
2097	18.32	13.49	-4.83	—	-0.01	-0.00	0.01
2098	18.32	13.49	-4.83	—	-0.01	-0.00	0.01
2099	18.33	13.49	-4.84	—	-0.01	-0.00	0.01
2100	18.35	13.50	-4.85	—	-0.01	-0.00	0.01

Summarized Estimates: Proposal

2025 -2099	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion[1]
	17.60%	13.79%	-3.82%	2034

Summarized Estimates: Change from Current Law

Cost Rate	Income Rate	Actuarial Balance
-0.01%	-0.00%	0.01%

[1] Under current law, the year of Trust Fund reserve depletion is 2034.

Estimates based on Intermediate Assumptions of the 2025 Trustees Report

Office of the Chief Actuary
Social Security Administration
September 23, 2025