

Detailed Single Year Tables
Category of Change: Family Members

Proposed Provision: D7. Beginning in January 2027, require full time school enrollment as a condition of eligibility for child benefits at age 15 up to 18.

Proposal					Change from Current Law			
Expressed as a percentage of current-law taxable payroll					Expressed as a percentage of current-law taxable payroll			
Year	Cost Rate	Income Rate	Annual Balance	Trust Fund	Cost Rate	Income Rate	Annual Balance	
				Ratio 1-1-year				
2024	14.71	13.03	-1.68	188	0.00	0.00	0.00	
2025	15.00	12.89	-2.11	171	0.00	0.00	0.00	
2026	15.20	13.07	-2.13	152	0.00	0.00	0.00	
2027	15.36	13.11	-2.25	134	-0.00	-0.00	0.00	
2028	15.41	13.13	-2.28	117	-0.00	-0.00	0.00	
2029	15.47	13.16	-2.30	101	-0.00	-0.00	0.00	
2030	15.52	13.18	-2.35	84	-0.00	-0.00	0.00	
2031	15.57	13.20	-2.37	68	-0.00	-0.00	0.00	
2032	15.60	13.22	-2.38	53	-0.00	-0.00	0.00	
2033	15.66	13.26	-2.39	38	-0.00	-0.00	0.00	
2034	15.77	13.28	-2.49	22	-0.00	-0.00	0.00	
2035	15.88	13.29	-2.60	7	-0.00	-0.00	0.00	
2036	15.99	13.30	-2.69	—	-0.00	-0.00	0.00	
2037	16.09	13.30	-2.78	—	-0.00	-0.00	0.00	
2038	16.17	13.31	-2.86	—	-0.00	-0.00	0.00	
2039	16.25	13.32	-2.93	—	-0.00	-0.00	0.00	
2040	16.32	13.32	-2.99	—	-0.01	-0.00	0.00	
2041	16.38	13.33	-3.05	—	-0.01	-0.00	0.01	
2042	16.43	13.33	-3.10	—	-0.01	-0.00	0.01	
2043	16.47	13.34	-3.14	—	-0.01	-0.00	0.01	
2044	16.51	13.34	-3.17	—	-0.01	-0.00	0.01	
2045	16.54	13.34	-3.20	—	-0.01	-0.00	0.01	
2046	16.58	13.35	-3.23	—	-0.01	-0.00	0.01	
2047	16.62	13.35	-3.27	—	-0.01	-0.00	0.01	
2048	16.66	13.35	-3.30	—	-0.01	-0.00	0.01	
2049	16.70	13.36	-3.34	—	-0.01	-0.00	0.01	
2050	16.75	13.36	-3.39	—	-0.01	-0.00	0.01	
2051	16.80	13.37	-3.44	—	-0.01	-0.00	0.01	
2052	16.86	13.37	-3.49	—	-0.01	-0.00	0.01	
2053	16.93	13.38	-3.55	—	-0.01	-0.00	0.01	
2054	16.99	13.38	-3.61	—	-0.01	-0.00	0.01	
2055	17.07	13.39	-3.68	—	-0.01	-0.00	0.01	
2056	17.15	13.40	-3.75	—	-0.01	-0.00	0.01	
2057	17.24	13.40	-3.83	—	-0.01	-0.00	0.01	
2058	17.32	13.41	-3.91	—	-0.01	-0.00	0.01	
2059	17.41	13.42	-3.99	—	-0.01	-0.00	0.01	
2060	17.50	13.42	-4.07	—	-0.01	-0.00	0.01	
2061	17.58	13.43	-4.15	—	-0.01	-0.00	0.01	
2062	17.65	13.44	-4.21	—	-0.01	-0.00	0.01	
2063	17.72	13.44	-4.27	—	-0.01	-0.00	0.01	
2064	17.78	13.45	-4.33	—	-0.01	-0.00	0.01	
2065	17.85	13.45	-4.39	—	-0.01	-0.00	0.01	
2066	17.91	13.46	-4.45	—	-0.01	-0.00	0.01	
2067	17.97	13.46	-4.51	—	-0.01	-0.00	0.01	
2068	18.04	13.47	-4.57	—	-0.01	-0.00	0.01	
2069	18.11	13.47	-4.63	—	-0.01	-0.00	0.01	
2070	18.18	13.48	-4.70	—	-0.01	-0.00	0.01	
2071	18.24	13.48	-4.76	—	-0.01	-0.00	0.01	
2072	18.31	13.49	-4.82	—	-0.01	-0.00	0.01	
2073	18.37	13.49	-4.87	—	-0.01	-0.00	0.01	
2074	18.43	13.50	-4.93	—	-0.01	-0.00	0.01	
2075	18.48	13.50	-4.97	—	-0.01	-0.00	0.01	
2076	18.52	13.51	-5.01	—	-0.01	-0.00	0.01	
2077	18.55	13.51	-5.04	—	-0.01	-0.00	0.01	
2078	18.58	13.51	-5.06	—	-0.01	-0.00	0.01	
2079	18.59	13.51	-5.07	—	-0.01	-0.00	0.01	
2080	18.59	13.51	-5.08	—	-0.01	-0.00	0.01	
2081	18.58	13.51	-5.07	—	-0.01	-0.00	0.01	
2082	18.57	13.51	-5.05	—	-0.01	-0.00	0.01	
2083	18.54	13.51	-5.03	—	-0.01	-0.00	0.01	
2084	18.51	13.51	-5.00	—	-0.01	-0.00	0.01	
2085	18.46	13.51	-4.96	—	-0.01	-0.00	0.01	
2086	18.41	13.51	-4.91	—	-0.01	-0.00	0.01	
2087	18.36	13.50	-4.85	—	-0.01	-0.00	0.01	
2088	18.30	13.50	-4.80	—	-0.01	-0.00	0.01	
2089	18.24	13.49	-4.74	—	-0.01	-0.00	0.01	
2090	18.18	13.49	-4.69	—	-0.01	-0.00	0.01	
2091	18.14	13.49	-4.65	—	-0.01	-0.00	0.01	
2092	18.10	13.49	-4.61	—	-0.01	-0.00	0.01	
2093	18.07	13.48	-4.59	—	-0.01	-0.00	0.01	
2094	18.06	13.48	-4.58	—	-0.01	-0.00	0.01	
2095	18.06	13.48	-4.58	—	-0.01	-0.00	0.01	
2096	18.07	13.48	-4.59	—	-0.01	-0.00	0.01	
2097	18.09	13.49	-4.60	—	-0.01	-0.00	0.01	
2098	18.12	13.49	-4.63	—	-0.01	-0.00	0.01	
2099	18.15	13.49	-4.66	—	-0.01	-0.00	0.01	

Summarized Estimates: Proposal				
Year	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
-2098	17.29%	13.80%	-3.49%	2035

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 2035.