

**Detailed Single Year Tables**

**Category of Change: Coverage of Employment or Earnings, or Inclusion of Other Sources of Revenue**

**Proposed Provision: F6. Apply a separate 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 2026. Proceeds go to the OASI and DI Trust Funds.**

<b>Proposal</b>					<b>Change from Current Law</b>		
Expressed as a percentage of current-law taxable payroll					Expressed as a percentage of current-law taxable payroll		
<b>Year</b>	<b>Cost Rate</b>	<b>Income</b>		<b>Trust Fund Ratio 1-1-year</b>	<b>Cost Rate</b>	<b>Income</b>	
		<b>Rate</b>	<b>Annual Balance</b>			<b>Rate</b>	<b>Annual Balance</b>
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	13.61	-1.59	152	0.00	0.54	0.54
2027	15.36	13.66	-1.70	138	-0.00	0.55	0.55
2028	15.42	13.69	-1.73	124	-0.00	0.55	0.56
2029	15.47	13.72	-1.75	111	-0.00	0.56	0.56
2030	15.53	13.74	-1.78	98	-0.00	0.56	0.57
2031	15.57	13.77	-1.80	85	-0.00	0.57	0.57
2032	15.60	13.79	-1.81	73	-0.00	0.57	0.57
2033	15.66	13.84	-1.82	61	-0.00	0.58	0.58
2034	15.77	13.86	-1.91	49	-0.00	0.59	0.59
2035	15.88	13.88	-2.01	37	-0.00	0.59	0.59
2036	15.99	13.89	-2.09	25	-0.00	0.60	0.60
2037	16.09	13.91	-2.18	12	-0.00	0.60	0.61
2038	16.18	13.92	-2.25	—	-0.00	0.61	0.61
2039	16.25	13.94	-2.31	—	-0.00	0.62	0.62
2040	16.32	13.95	-2.37	—	-0.00	0.62	0.62
2041	16.38	13.96	-2.42	—	-0.00	0.63	0.63
2042	16.43	13.97	-2.46	—	-0.00	0.63	0.64
2043	16.48	13.98	-2.50	—	-0.00	0.64	0.64
2044	16.52	13.99	-2.53	—	-0.00	0.64	0.65
2045	16.55	13.99	-2.56	—	-0.00	0.65	0.65
2046	16.59	14.00	-2.58	—	-0.00	0.65	0.66
2047	16.62	14.01	-2.61	—	-0.00	0.66	0.66
2048	16.66	14.02	-2.64	—	-0.00	0.66	0.67
2049	16.71	14.03	-2.68	—	-0.00	0.67	0.67
2050	16.76	14.04	-2.72	—	-0.00	0.67	0.68
2051	16.81	14.05	-2.76	—	-0.00	0.68	0.68
2052	16.87	14.06	-2.81	—	-0.00	0.68	0.68
2053	16.93	14.07	-2.87	—	-0.00	0.69	0.69
2054	17.00	14.08	-2.92	—	-0.00	0.69	0.69
2055	17.08	14.09	-2.99	—	-0.00	0.70	0.70
2056	17.16	14.10	-3.06	—	-0.00	0.70	0.70
2057	17.24	14.11	-3.14	—	-0.00	0.70	0.70
2058	17.33	14.12	-3.21	—	-0.00	0.71	0.71
2059	17.42	14.13	-3.29	—	-0.00	0.71	0.71
2060	17.50	14.14	-3.36	—	-0.00	0.71	0.72
2061	17.58	14.15	-3.43	—	-0.00	0.72	0.72
2062	17.65	14.16	-3.50	—	-0.00	0.72	0.72
2063	17.72	14.17	-3.56	—	-0.00	0.72	0.73
2064	17.79	14.18	-3.61	—	-0.00	0.73	0.73
2065	17.85	14.18	-3.67	—	-0.00	0.73	0.73
2066	17.92	14.19	-3.72	—	-0.00	0.73	0.73
2067	17.98	14.20	-3.78	—	-0.00	0.74	0.74
2068	18.05	14.21	-3.84	—	-0.00	0.74	0.74
2069	18.11	14.22	-3.90	—	-0.00	0.74	0.74
2070	18.18	14.22	-3.96	—	-0.00	0.74	0.75
2071	18.25	14.23	-4.02	—	-0.00	0.75	0.75
2072	18.31	14.24	-4.07	—	-0.00	0.75	0.75
2073	18.37	14.25	-4.13	—	-0.00	0.75	0.75
2074	18.43	14.25	-4.18	—	-0.00	0.75	0.76
2075	18.48	14.26	-4.22	—	-0.00	0.76	0.76
2076	18.53	14.27	-4.26	—	-0.00	0.76	0.76
2077	18.56	14.27	-4.29	—	-0.00	0.76	0.76
2078	18.58	14.28	-4.31	—	-0.00	0.76	0.76
2079	18.59	14.28	-4.31	—	-0.00	0.77	0.77
2080	18.59	14.28	-4.31	—	-0.00	0.77	0.77
2081	18.59	14.28	-4.30	—	-0.00	0.77	0.77
2082	18.57	14.29	-4.29	—	-0.00	0.77	0.77
2083	18.55	14.29	-4.26	—	-0.00	0.77	0.77
2084	18.51	14.29	-4.23	—	-0.00	0.77	0.78
2085	18.47	14.29	-4.18	—	-0.00	0.78	0.78
2086	18.42	14.28	-4.13	—	-0.00	0.78	0.78
2087	18.36	14.28	-4.08	—	-0.00	0.78	0.78
2088	18.30	14.28	-4.02	—	-0.00	0.78	0.78
2089	18.24	14.28	-3.97	—	-0.00	0.78	0.78
2090	18.19	14.28	-3.91	—	-0.00	0.78	0.79
2091	18.14	14.27	-3.87	—	-0.00	0.79	0.79
2092	18.10	14.27	-3.83	—	-0.00	0.79	0.79
2093	18.08	14.27	-3.81	—	-0.00	0.79	0.79
2094	18.07	14.27	-3.79	—	-0.00	0.79	0.79
2095	18.07	14.27	-3.79	—	-0.00	0.79	0.79
2096	18.08	14.28	-3.80	—	-0.00	0.79	0.79
2097	18.09	14.28	-3.81	—	-0.00	0.79	0.80
2098	18.12	14.28	-3.84	—	-0.00	0.80	0.80
2099	18.16	14.29	-3.87	—	-0.00	0.80	0.80

<b>Summarized Estimates: Proposal</b>				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion <sup>1</sup>
2024	17.30%	14.47%	-2.83%	2037

<b>Summarized Estimates: Change from Current Law</b>		
	Cost Rate	Actuarial Balance
	-0.00%	0.67%

<sup>1</sup> Under current law, the year of Trust Fund reserve depletion is 2035.