

Detailed Single Year Tables

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

Proposed Provision: F9. Apply a separate 12.4 percent tax on investment income as defined in the Affordable Care Act (ACA), with unindexed thresholds as in the ACA (\$200,000 single filer, \$250,000 for married filing joint), starting in 2026. Proceeds go to the OASDI Trust Funds.

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		Trust Fund Ratio 1-1-year	Cost Rate	Income	
		Rate	Annual Balance			Rate	Annual Balance
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	14.13	-1.07	152	0.00	1.06	1.06
2027	15.36	14.18	-1.18	141	-0.00	1.08	1.08
2028	15.42	14.22	-1.20	131	-0.00	1.09	1.09
2029	15.47	14.26	-1.21	121	-0.00	1.10	1.10
2030	15.53	14.29	-1.24	111	-0.00	1.11	1.11
2031	15.57	14.32	-1.26	101	-0.00	1.12	1.12
2032	15.60	14.34	-1.26	92	-0.00	1.12	1.13
2033	15.66	14.40	-1.26	83	-0.00	1.13	1.14
2034	15.77	14.42	-1.35	75	-0.00	1.15	1.15
2035	15.88	14.45	-1.44	66	-0.00	1.16	1.16
2036	15.99	14.47	-1.52	57	-0.00	1.17	1.17
2037	16.09	14.49	-1.60	48	-0.00	1.18	1.19
2038	16.17	14.51	-1.67	38	-0.00	1.20	1.20
2039	16.25	14.53	-1.72	28	-0.00	1.21	1.21
2040	16.32	14.54	-1.77	18	-0.00	1.22	1.22
2041	16.38	14.56	-1.82	7	-0.00	1.23	1.23
2042	16.43	14.58	-1.86	—	-0.00	1.24	1.24
2043	16.48	14.59	-1.89	—	-0.00	1.25	1.25
2044	16.52	14.60	-1.91	—	-0.00	1.26	1.26
2045	16.55	14.61	-1.94	—	-0.00	1.27	1.27
2046	16.58	14.63	-1.96	—	-0.00	1.28	1.28
2047	16.62	14.64	-1.98	—	-0.00	1.29	1.29
2048	16.66	14.65	-2.01	—	-0.00	1.30	1.30
2049	16.71	14.67	-2.04	—	-0.00	1.31	1.31
2050	16.76	14.68	-2.07	—	-0.00	1.32	1.32
2051	16.81	14.69	-2.11	—	-0.00	1.33	1.33
2052	16.87	14.71	-2.16	—	-0.00	1.34	1.34
2053	16.93	14.72	-2.21	—	-0.00	1.34	1.35
2054	17.00	14.74	-2.26	—	-0.00	1.35	1.35
2055	17.08	14.75	-2.32	—	-0.00	1.36	1.36
2056	17.16	14.77	-2.39	—	-0.00	1.37	1.37
2057	17.24	14.78	-2.46	—	-0.00	1.38	1.38
2058	17.33	14.79	-2.54	—	-0.00	1.38	1.39
2059	17.42	14.81	-2.61	—	-0.00	1.39	1.39
2060	17.50	14.82	-2.68	—	-0.00	1.40	1.40
2061	17.58	14.84	-2.74	—	-0.00	1.40	1.41
2062	17.65	14.85	-2.80	—	-0.00	1.41	1.41
2063	17.72	14.86	-2.86	—	-0.00	1.42	1.42
2064	17.79	14.87	-2.92	—	-0.00	1.42	1.42
2065	17.85	14.88	-2.97	—	-0.00	1.43	1.43
2066	17.92	14.89	-3.02	—	-0.00	1.43	1.44
2067	17.98	14.90	-3.08	—	-0.00	1.44	1.44
2068	18.05	14.91	-3.13	—	-0.00	1.45	1.45
2069	18.11	14.93	-3.19	—	-0.00	1.45	1.45
2070	18.18	14.94	-3.25	—	-0.00	1.46	1.46
2071	18.25	14.95	-3.30	—	-0.00	1.46	1.46
2072	18.31	14.96	-3.36	—	-0.00	1.47	1.47
2073	18.37	14.97	-3.41	—	-0.00	1.47	1.47
2074	18.43	14.98	-3.46	—	-0.00	1.48	1.48
2075	18.48	14.98	-3.50	—	-0.00	1.48	1.48
2076	18.52	14.99	-3.53	—	-0.00	1.49	1.49
2077	18.56	15.00	-3.56	—	-0.00	1.49	1.49
2078	18.58	15.01	-3.58	—	-0.00	1.49	1.49
2079	18.59	15.01	-3.58	—	-0.00	1.50	1.50
2080	18.59	15.02	-3.58	—	-0.00	1.50	1.50
2081	18.59	15.02	-3.57	—	-0.00	1.51	1.51
2082	18.57	15.02	-3.55	—	-0.00	1.51	1.51
2083	18.54	15.03	-3.52	—	-0.00	1.51	1.51
2084	18.51	15.03	-3.48	—	-0.00	1.52	1.52
2085	18.47	15.03	-3.44	—	-0.00	1.52	1.52
2086	18.42	15.03	-3.39	—	-0.00	1.52	1.52
2087	18.36	15.03	-3.33	—	-0.00	1.53	1.53
2088	18.30	15.03	-3.27	—	-0.00	1.53	1.53
2089	18.24	15.03	-3.22	—	-0.00	1.53	1.53
2090	18.19	15.03	-3.16	—	-0.00	1.54	1.54
2091	18.14	15.03	-3.11	—	-0.00	1.54	1.54
2092	18.10	15.03	-3.08	—	-0.00	1.54	1.54
2093	18.08	15.03	-3.05	—	-0.00	1.54	1.55
2094	18.07	15.03	-3.04	—	-0.00	1.55	1.55
2095	18.06	15.03	-3.03	—	-0.00	1.55	1.55
2096	18.07	15.04	-3.04	—	-0.00	1.55	1.56
2097	18.09	15.04	-3.05	—	-0.00	1.56	1.56
2098	18.12	15.05	-3.07	—	-0.00	1.56	1.56
2099	18.16	15.05	-3.10	—	-0.00	1.56	1.56

Summarized Estimates: Proposal				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2024				
-2098	17.30%	15.11%	-2.18%	2041

Summarized Estimates: Change from Current Law		
	Cost Rate	Actuarial Balance
	-0.00%	1.31%

¹ Under current law, the year of Trust Fund reserve depletion is 2035.