

Detailed Single Year Tables
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 2026. Taxation of benefits revenues transferred to the Hospital Insurance (HI) Trust Fund would be the same as if the current-law computation applied.

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	12.81	-2.39	152	0.00	-0.26	-0.26	
2027	15.36	12.85	-2.51	133	0.00	-0.26	-0.26	
2028	15.42	12.88	-2.54	114	0.00	-0.25	-0.25	
2029	15.47	12.92	-2.55	96	0.00	-0.25	-0.25	
2030	15.53	12.94	-2.59	78	0.00	-0.24	-0.24	
2031	15.58	12.97	-2.61	61	0.00	-0.23	-0.23	
2032	15.60	12.99	-2.61	44	0.00	-0.23	-0.23	
2033	15.66	13.04	-2.62	27	0.00	-0.22	-0.22	
2034	15.77	13.06	-2.71	11	0.00	-0.21	-0.22	
2035	15.89	13.08	-2.81	—	0.00	-0.21	-0.21	
2036	15.99	13.09	-2.89	—	0.00	-0.20	-0.20	
2037	16.09	13.11	-2.98	—	0.00	-0.19	-0.20	
2038	16.18	13.12	-3.05	—	0.00	-0.19	-0.19	
2039	16.25	13.14	-3.11	—	0.00	-0.18	-0.18	
2040	16.32	13.15	-3.17	—	0.00	-0.17	-0.17	
2041	16.38	13.16	-3.22	—	0.00	-0.17	-0.17	
2042	16.44	13.18	-3.26	—	0.00	-0.16	-0.16	
2043	16.48	13.19	-3.29	—	0.00	-0.15	-0.15	
2044	16.52	13.20	-3.32	—	0.00	-0.15	-0.15	
2045	16.55	13.21	-3.35	—	0.00	-0.14	-0.14	
2046	16.59	13.22	-3.37	—	0.00	-0.13	-0.13	
2047	16.63	13.23	-3.40	—	0.00	-0.13	-0.13	
2048	16.66	13.24	-3.43	—	0.00	-0.12	-0.12	
2049	16.71	13.24	-3.46	—	0.00	-0.11	-0.12	
2050	16.76	13.25	-3.50	—	0.00	-0.11	-0.11	
2051	16.81	13.26	-3.55	—	0.00	-0.10	-0.10	
2052	16.87	13.27	-3.60	—	0.00	-0.10	-0.10	
2053	16.93	13.29	-3.65	—	0.00	-0.09	-0.09	
2054	17.00	13.30	-3.71	—	0.00	-0.09	-0.09	
2055	17.08	13.31	-3.77	—	0.00	-0.08	-0.08	
2056	17.16	13.32	-3.84	—	0.00	-0.08	-0.08	
2057	17.24	13.33	-3.92	—	0.00	-0.08	-0.08	
2058	17.33	13.34	-3.99	—	0.00	-0.07	-0.07	
2059	17.42	13.35	-4.07	—	0.00	-0.07	-0.07	
2060	17.50	13.36	-4.14	—	0.00	-0.06	-0.06	
2061	17.58	13.37	-4.21	—	0.00	-0.06	-0.06	
2062	17.66	13.38	-4.28	—	0.00	-0.06	-0.06	
2063	17.72	13.39	-4.34	—	0.00	-0.05	-0.06	
2064	17.79	13.40	-4.39	—	0.00	-0.05	-0.05	
2065	17.85	13.40	-4.45	—	0.00	-0.05	-0.05	
2066	17.92	13.41	-4.51	—	0.00	-0.05	-0.05	
2067	17.98	13.42	-4.56	—	0.00	-0.04	-0.04	
2068	18.05	13.43	-4.62	—	0.00	-0.04	-0.04	
2069	18.11	13.43	-4.68	—	0.00	-0.04	-0.04	
2070	18.18	13.44	-4.74	—	0.00	-0.04	-0.04	
2071	18.25	13.45	-4.80	—	0.00	-0.04	-0.04	
2072	18.31	13.46	-4.86	—	0.00	-0.03	-0.03	
2073	18.38	13.46	-4.91	—	0.00	-0.03	-0.03	
2074	18.43	13.47	-4.96	—	0.00	-0.03	-0.03	
2075	18.48	13.48	-5.01	—	0.00	-0.03	-0.03	
2076	18.53	13.48	-5.05	—	0.00	-0.03	-0.03	
2077	18.56	13.49	-5.08	—	0.00	-0.03	-0.03	
2078	18.58	13.49	-5.09	—	0.00	-0.02	-0.02	
2079	18.59	13.49	-5.10	—	0.00	-0.02	-0.02	
2080	18.60	13.49	-5.10	—	0.00	-0.02	-0.02	
2081	18.59	13.49	-5.09	—	0.00	-0.02	-0.02	
2082	18.57	13.50	-5.08	—	0.00	-0.02	-0.02	
2083	18.55	13.50	-5.05	—	0.00	-0.02	-0.02	
2084	18.51	13.49	-5.02	—	0.00	-0.02	-0.02	
2085	18.47	13.49	-4.98	—	0.00	-0.02	-0.02	
2086	18.42	13.49	-4.93	—	0.00	-0.02	-0.02	
2087	18.36	13.49	-4.87	—	0.00	-0.01	-0.01	
2088	18.30	13.49	-4.82	—	0.00	-0.01	-0.01	
2089	18.25	13.48	-4.76	—	0.00	-0.01	-0.01	
2090	18.19	13.48	-4.71	—	0.00	-0.01	-0.01	
2091	18.14	13.48	-4.67	—	0.00	-0.01	-0.01	
2092	18.10	13.48	-4.63	—	0.00	-0.01	-0.01	
2093	18.08	13.47	-4.61	—	0.00	-0.01	-0.01	
2094	18.07	13.47	-4.59	—	0.00	-0.01	-0.01	
2095	18.07	13.47	-4.59	—	0.00	-0.01	-0.01	
2096	18.08	13.48	-4.60	—	0.00	-0.01	-0.01	
2097	18.10	13.48	-4.62	—	0.00	-0.01	-0.01	
2098	18.12	13.48	-4.64	—	0.00	-0.01	-0.01	
2099	18.16	13.48	-4.68	—	0.00	-0.01	-0.01	

Summarized Estimates: Proposal				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2024	17.30%	13.70%	-3.60%	2034

Summarized Estimates: Change from Current Law		
Cost Rate	Income Rate	Actuarial Balance
0.00%	-0.10%	-0.10%

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