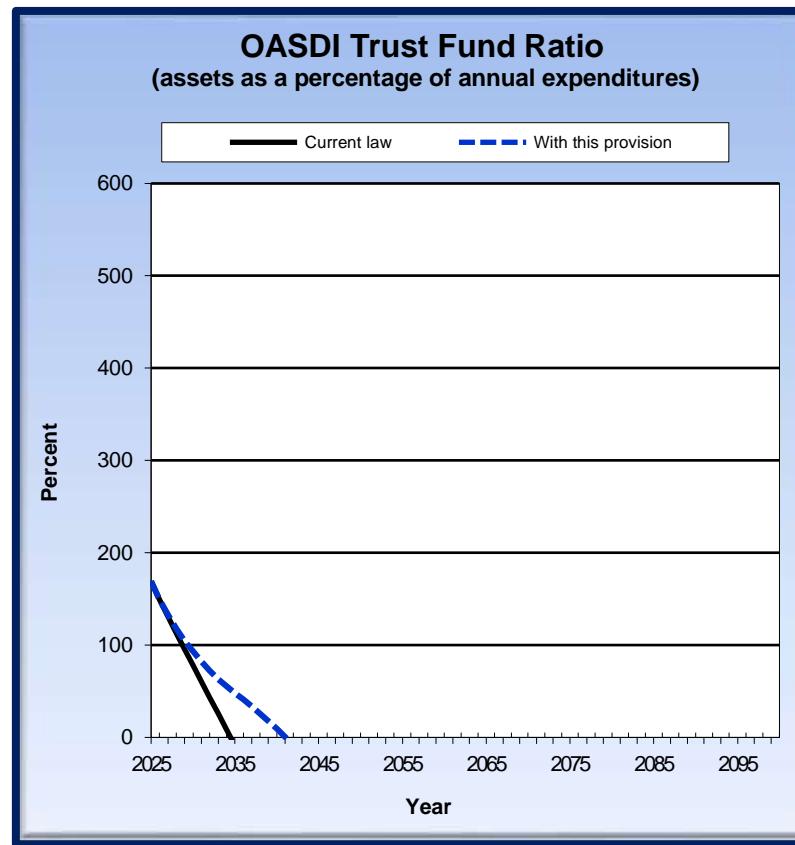
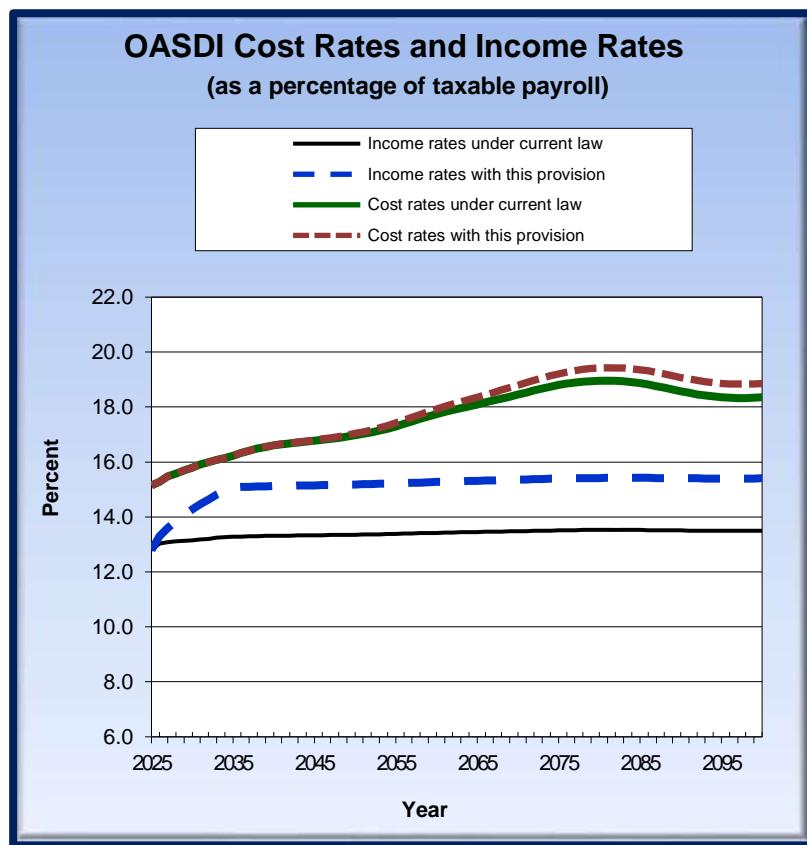


Summary Measures and Graphs

Category of Change: Payroll Taxes (including maximum taxable)

Proposed Provision: E3.15. Increase the taxable maximum such that 90 percent of earnings are subject to the payroll tax (phased in 2026-2035). In addition, apply a tax rate of 6.2 percent for earnings above the revised taxable maximum (phased in from 2026-2035). Provide benefit credit for earnings taxed up to the revised taxable maximum.

Current law [percent of payroll]		Change from current law [percent of payroll]		Shortfall eliminated	
Long-range actuarial balance	Annual balance in 75th year	Long-range actuarial balance	Annual balance in 75th year	Long-range actuarial balance	Annual balance in 75th year
-3.82	-4.84	1.50	1.40	39%	29%



Estimates based on the intermediate assumptions of the 2025 Trustees Report

Office of the Chief Actuary
Social Security Administration
January 6, 2026