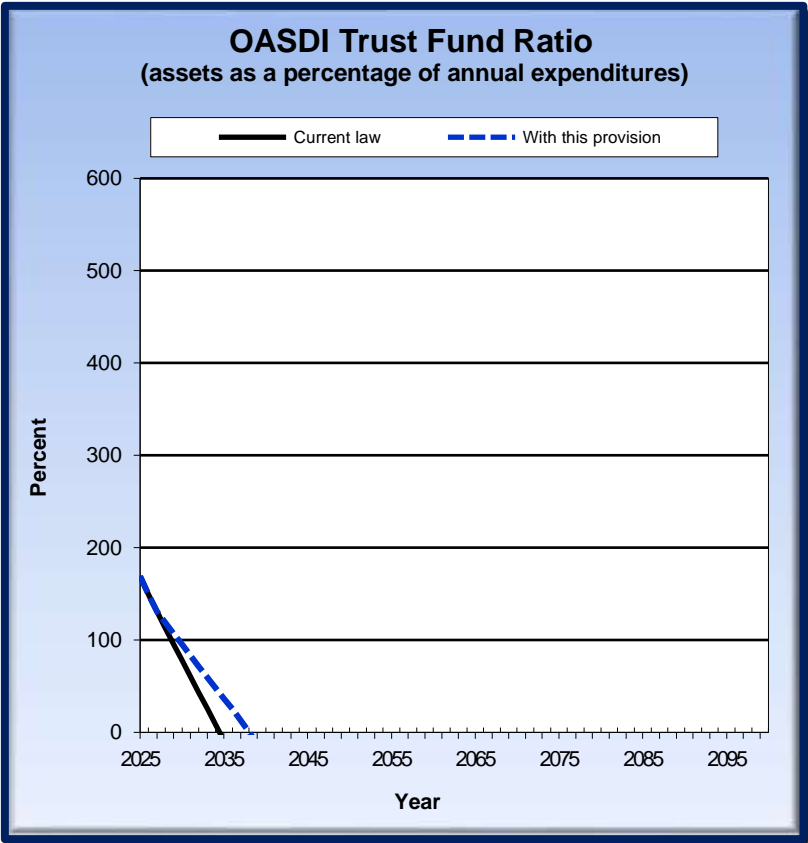
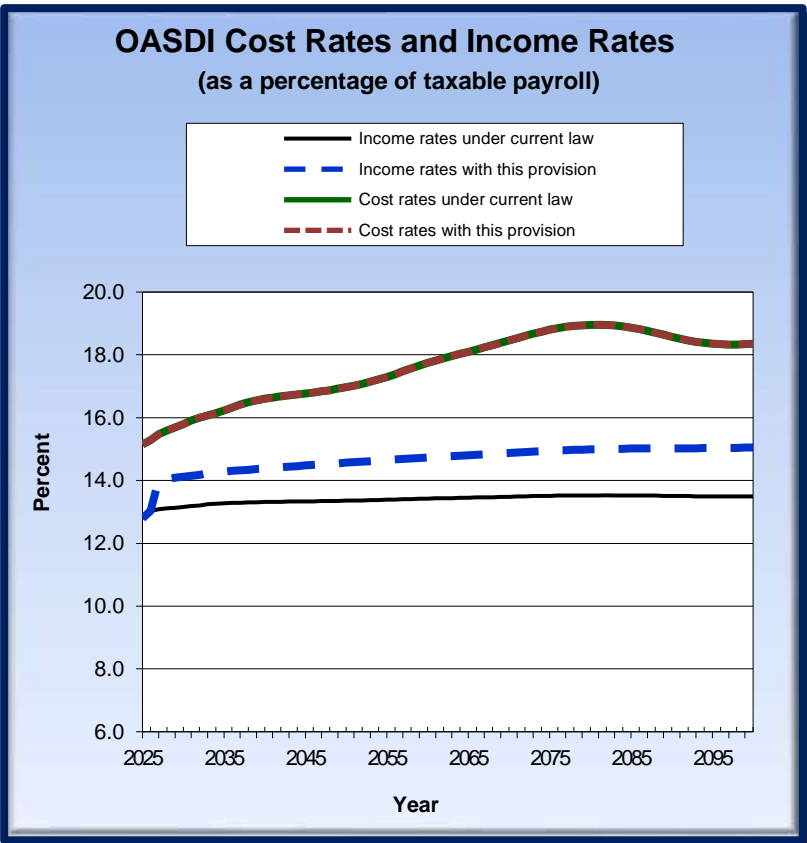


Summary Measures and Graphs

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

Proposed Provision: F11. Apply a separate 12.4-percent tax on net investment income (NII), as defined in the Affordable Care Act (ACA), payable to the OASI and DI Trust Funds with an unindexed threshold of \$400,000, effective 2027 and later. The NII tax would apply to the lesser of NII and the excess of modified adjusted income (MAGI) above the unindexed threshold of \$400,000. This single threshold would apply regardless of tax filing status.

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	1.23	1.55	32%	32%



Estimates based on the intermediate assumptions of the 2025 Trustees Report

Office of the Chief Actuary
Social Security Administration
January 5, 2026