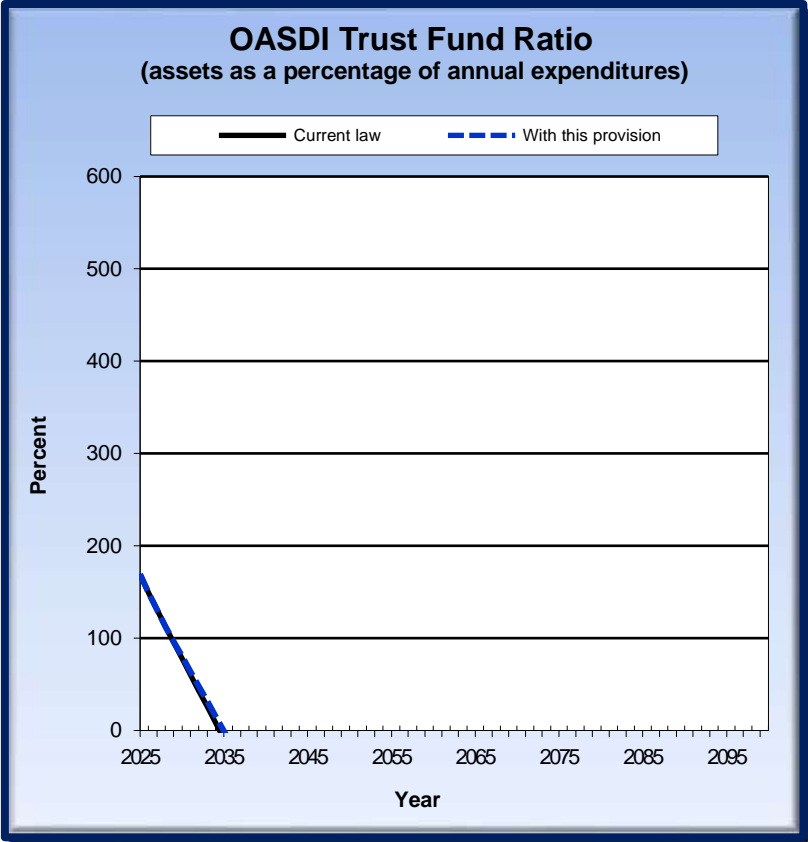
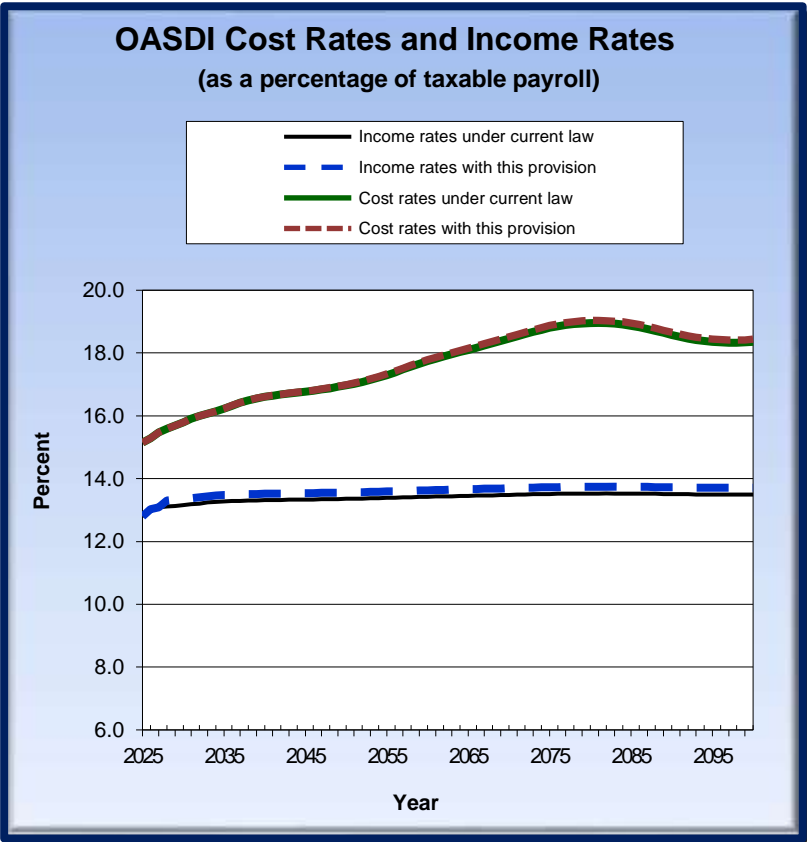


Summary Measures and Graphs

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

Proposed Provision: F12. Beginning in 2028, make all distributions to all pass-through business owners up to the earnings cap subject to the SECA tax, provided those owners meet the material participation standard.

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	0.16	0.13	4%	3%



Estimates based on the intermediate assumptions of the 2025 Trustees Report

Office of the Chief Actuary
Social Security Administration
January 13, 2026