

**Detailed Single Year Tables**  
**Category of Change: Family Members**

***Proposed Provision: D8. Beginning in 2026, continue benefits for children of disabled, retired, or deceased workers until age 26 if the child is in high school, college or vocational school.***

| Proposal                                                    |                  |             |                |                                 | Change from Current Law                                     |             |                |
|-------------------------------------------------------------|------------------|-------------|----------------|---------------------------------|-------------------------------------------------------------|-------------|----------------|
| Expressed as a percentage of<br>current-law taxable payroll |                  |             |                |                                 | Expressed as a percentage of<br>current-law taxable payroll |             |                |
|                                                             |                  | Income      | Annual         | Trust Fund                      |                                                             |             | Annual         |
| <u>Year</u>                                                 | <u>Cost Rate</u> | <u>Rate</u> | <u>Balance</u> | <u>Ratio</u><br><u>1-1-year</u> | <u>Cost Rate</u>                                            | <u>Rate</u> | <u>Balance</u> |
| 2025                                                        | 15.15            | 12.80       | -2.35          | 169                             | 0.00                                                        | 0.00        | 0.00           |
| 2026                                                        | 15.37            | 13.04       | -2.33          | 149                             | 0.08                                                        | 0.00        | -0.08          |
| 2027                                                        | 15.56            | 13.09       | -2.47          | 130                             | 0.08                                                        | 0.00        | -0.08          |
| 2028                                                        | 15.67            | 13.11       | -2.56          | 111                             | 0.08                                                        | 0.00        | -0.08          |
| 2029                                                        | 15.77            | 13.14       | -2.63          | 93                              | 0.08                                                        | 0.00        | -0.08          |
| 2030                                                        | 15.88            | 13.16       | -2.72          | 76                              | 0.08                                                        | 0.00        | -0.08          |
| 2031                                                        | 15.99            | 13.19       | -2.80          | 58                              | 0.08                                                        | 0.00        | -0.08          |
| 2032                                                        | 16.08            | 13.21       | -2.87          | 40                              | 0.08                                                        | 0.00        | -0.07          |
| 2033                                                        | 16.15            | 13.25       | -2.90          | 22                              | 0.08                                                        | 0.00        | -0.07          |
| 2034                                                        | 16.22            | 13.27       | -2.95          | 5                               | 0.08                                                        | 0.00        | -0.07          |
| 2035                                                        | 16.31            | 13.28       | -3.03          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2036                                                        | 16.40            | 13.29       | -3.11          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2037                                                        | 16.49            | 13.30       | -3.19          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2038                                                        | 16.56            | 13.31       | -3.25          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2039                                                        | 16.62            | 13.31       | -3.31          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2040                                                        | 16.67            | 13.32       | -3.36          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2041                                                        | 16.72            | 13.32       | -3.39          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2042                                                        | 16.75            | 13.33       | -3.42          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2043                                                        | 16.78            | 13.33       | -3.45          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2044                                                        | 16.81            | 13.34       | -3.48          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2045                                                        | 16.84            | 13.34       | -3.50          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2046                                                        | 16.87            | 13.34       | -3.53          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2047                                                        | 16.91            | 13.35       | -3.56          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2048                                                        | 16.95            | 13.35       | -3.60          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2049                                                        | 16.99            | 13.36       | -3.64          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2050                                                        | 17.04            | 13.36       | -3.68          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2051                                                        | 17.09            | 13.37       | -3.73          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2052                                                        | 17.15            | 13.37       | -3.78          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2053                                                        | 17.22            | 13.38       | -3.84          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2054                                                        | 17.29            | 13.38       | -3.91          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2055                                                        | 17.37            | 13.39       | -3.98          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2056                                                        | 17.46            | 13.40       | -4.06          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2057                                                        | 17.55            | 13.40       | -4.15          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2058                                                        | 17.65            | 13.41       | -4.23          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2059                                                        | 17.74            | 13.42       | -4.32          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2060                                                        | 17.82            | 13.43       | -4.39          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2061                                                        | 17.90            | 13.43       | -4.46          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2062                                                        | 17.97            | 13.44       | -4.53          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2063                                                        | 18.04            | 13.45       | -4.59          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2064                                                        | 18.11            | 13.45       | -4.65          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2065                                                        | 18.18            | 13.46       | -4.72          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2066                                                        | 18.24            | 13.46       | -4.78          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2067                                                        | 18.31            | 13.47       | -4.84          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2068                                                        | 18.38            | 13.48       | -4.91          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2069                                                        | 18.46            | 13.48       | -4.97          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2070                                                        | 18.53            | 13.49       | -5.04          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2071                                                        | 18.60            | 13.49       | -5.11          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2072                                                        | 18.67            | 13.50       | -5.17          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2073                                                        | 18.75            | 13.51       | -5.24          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2074                                                        | 18.81            | 13.51       | -5.30          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2075                                                        | 18.88            | 13.52       | -5.36          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2076                                                        | 18.92            | 13.52       | -5.40          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2077                                                        | 18.97            | 13.52       | -5.44          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2078                                                        | 19.00            | 13.53       | -5.47          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2079                                                        | 19.02            | 13.53       | -5.49          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2080                                                        | 19.03            | 13.53       | -5.50          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2081                                                        | 19.03            | 13.53       | -5.50          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2082                                                        | 19.02            | 13.53       | -5.49          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2083                                                        | 19.01            | 13.53       | -5.47          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2084                                                        | 18.98            | 13.53       | -5.45          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2085                                                        | 18.94            | 13.53       | -5.41          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2086                                                        | 18.90            | 13.53       | -5.37          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2087                                                        | 18.84            | 13.52       | -5.31          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2088                                                        | 18.78            | 13.52       | -5.26          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2089                                                        | 18.72            | 13.52       | -5.20          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2090                                                        | 18.65            | 13.51       | -5.14          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2091                                                        | 18.59            | 13.51       | -5.08          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2092                                                        | 18.54            | 13.51       | -5.03          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2093                                                        | 18.50            | 13.50       | -4.99          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2094                                                        | 18.46            | 13.50       | -4.96          | —                               | 0.08                                                        | 0.00        | -0.07          |
| 2095                                                        | 18.43            | 13.50       | -4.93          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2096                                                        | 18.42            | 13.50       | -4.92          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2097                                                        | 18.40            | 13.50       | -4.91          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2098                                                        | 18.40            | 13.50       | -4.91          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2099                                                        | 18.41            | 13.50       | -4.91          | —                               | 0.07                                                        | 0.00        | -0.07          |
| 2100                                                        | 18.43            | 13.50       | -4.93          | —                               | 0.07                                                        | 0.00        | -0.07          |

| Summarized Estimates: Proposal |           |             |                      |                                           |
|--------------------------------|-----------|-------------|----------------------|-------------------------------------------|
|                                | Cost Rate | Income Rate | Actuarial<br>Balance | Year of reserve<br>depletion <sup>1</sup> |
| -2099                          | 17.69%    | 13.79%      | -3.89%               | 2034                                      |

| Summarized Estimates: Change from Current Law |             |                   |
|-----------------------------------------------|-------------|-------------------|
| Cost Rate                                     | Income Rate | Actuarial Balance |
| 0.07%                                         | 0.00%       | -0.07%            |

<sup>1</sup> Under current law, the year of Trust Fund reserve depletion is 2034.