Detailed Single Year Tables

Category of Change: Payroll Taxes (including maximum taxable)

Proposed Provision: E1.9. Increase the payroll tax rate (currently 12.4 percent) by 0.1 percentage points each year from 2030-2053, until the rate reaches 14.8 percent in 2053 and later.

	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 Ratio 1-1-year	Cost Rate	Income Rate	Annual Balance
2026	15.37	12.91	-2.45	151	0.00	0.00	0.00
2027	15.62	12.85	-2.77	131	0.00	0.00	0.00
2028	15.70	13.01	-2.69	111	0.00	0.00	0.00
2029	15.74	13.06	-2.68	92	0.00	0.00	0.00
2030	15.74	13.17	-2.57	74	0.00	0.09	0.09
2031	15.72	13.27	-2.45	57	-0.00	0.19	0.19
2032	15.72	13.38	-2.34	42	-0.00	0.28	0.28
2033	15.72	13.51	-2.21	27	-0.00	0.38	0.38
2034	15.74	13.61	-2.13	13	-0.00	0.47	0.48
2035	15.77	13.74	-2.04	0	-0.00	0.57	0.57
2036	15.85	13.84	-2.02	—	-0.00	0.67	0.67
2037	15.95	13.94	-2.01	—	-0.00	0.76	0.76
2038	16.04	14.04	-2.00	—	-0.00	0.86	0.86
2039	16.12	14.15	-1.98	—	-0.01	0.95	0.96
2040	16.20	14.25	-1.95	—	-0.01	1.05	1.05
2041	16.27	14.35	-1.92	—	-0.01	1.14	1.15
2042	16.33	14.45	-1.89	—	-0.01	1.24	1.25
2043	16.40	14.54	-1.86	—	-0.01	1.33	1.34
2044	16.48	14.64	-1.83	—	-0.02	1.43	1.44
2045	16.56	14.74	-1.81	—	-0.02	1.52	1.54
2046	16.62	14.84	-1.77	—	-0.02	1.62	1.64
2047	16.68	14.94	-1.73	—	-0.02	1.71	1.74
2048	16.74	15.04	-1.70	—	-0.03	1.81	1.83
2049	16.81	15.14	-1.67	—	-0.03	1.90	1.93
2050	16.89	15.24	-1.65	—	-0.04	1.99	2.03
2051	16.98	15.34	-1.64	—	-0.04	2.09	2.13
2052	17.08	15.44	-1.64	—	-0.04	2.18	2.23
2053	17.19	15.54	-1.64	—	-0.05	2.28	2.33
2054	17.30	15.55	-1.74	—	-0.05	2.28	2.34
2055	17.42	15.56	-1.86	—	-0.06	2.28	2.34
2056	17.54	15.57	-1.97	—	-0.07	2.28	2.35
2057	17.67	15.58	-2.09	—	-0.07	2.28	2.35
2058	17.80	15.59	-2.22	—	-0.08	2.28	2.36
2059	17.93	15.60	-2.34	—	-0.08	2.28	2.36
2060	18.06	15.60	-2.46	—	-0.09	2.28	2.37
2061	18.18	15.61	-2.57	—	-0.09	2.28	2.37
2062	18.30	15.62	-2.68	—	-0.10	2.28	2.38
2063	18.41	15.63	-2.79	—	-0.10	2.28	2.38
2064	18.52	15.63	-2.89	—	-0.11	2.28	2.39
2065	18.63	15.64	-2.99	—	-0.11	2.28	2.39
2066	18.74	15.65	-3.09	—	-0.12	2.28	2.39
2067	18.85	15.65	-3.20	—	-0.12	2.28	2.40
2068	18.96	15.66	-3.30	—	-0.12	2.28	2.40
2069	19.08	15.67	-3.41	—	-0.13	2.28	2.41
2070	19.19	15.68	-3.52	—	-0.13	2.28	2.41
2071	19.31	15.68	-3.62	—	-0.13	2.28	2.41
2072	19.42	15.69	-3.73	—	-0.14	2.28	2.42
2073	19.54	15.70	-3.84	—	-0.14	2.28	2.42
2074	19.65	15.71	-3.94	—	-0.14	2.28	2.42
2075	19.75	15.71	-4.04	—	-0.15	2.28	2.42
2076	19.85	15.72	-4.13	—	-0.15	2.28	2.43
2077	19.93	15.73	-4.21	—	-0.15	2.28	2.43
2078	20.01	15.73	-4.28	—	-0.15	2.28	2.43
2079	20.08	15.74	-4.34	—	-0.15	2.28	2.43
2080	20.13	15.74	-4.39	—	-0.16	2.28	2.43
2081	20.18	15.74	-4.44	—	-0.16	2.28	2.44
2082	20.23	15.75	-4.48	—	-0.16	2.28	2.44
2083	20.26	15.75	-4.51	—	-0.16	2.28	2.44
2084	20.28	15.75	-4.53	—	-0.16	2.28	2.44
2085	20.29	15.75	-4.54	—	-0.16	2.28	2.44
2086	20.29	15.75	-4.54	—	-0.16	2.28	2.44
2087	20.28	15.75	-4.52	—	-0.16	2.28	2.44
2088	20.25	15.75	-4.50	—	-0.16	2.28	2.44
2089	20.22	15.75	-4.47	—	-0.16	2.28	2.44
2090	20.19	15.75	-4.44	—	-0.16	2.28	2.44
2091	20.15	15.75	-4.40	—	-0.16	2.28	2.44
2092	20.11	15.74	-4.37	—	-0.16	2.28	2.44
2093	20.07	15.74	-4.33	—	-0.16	2.28	2.44
2094	20.03	15.74	-4.29	—	-0.16	2.28	2.44
2095	19.99	15.74	-4.25	—	-0.16	2.28	2.44
2096	19.96	15.74	-4.22	—	-0.16	2.28	2.44
2097	19.92	15.73	-4.19	—	-0.16	2.28	2.44
2098	19.90	15.73	-4.17	—	-0.16	2.28	2.44
2099	19.88	15.73	-4.15	—	-0.16	2.28	2.44
2100	19.87	15.73	-4.13	—	-0.16	2.28	2.44
2101	19.86	15.73	-4.13	—	-0.16	2.28	2.44

Summarized Estimates: Proposal

2026	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion[1]
-2100	18.02%	15.37%	-2.66%	2035

[1] Under current law, the year of Trust Fund reserve depletion is 2034.

Summarized Estimates: Change from Current Law

Cost Rate	Income Rate	Actuarial Balance
-0.08%	1.69%	1.77%

Estimates based on Intermediate Assumptions of the 2026 Trustees Report

Actuarial Services
Social Security Administration
September 21, 2026