Detailed Single Year Tables

Category of Change: Payroll Taxes (including maximum taxable)

Proposed Provision: E1.10. Increase the payroll tax rate by 0.1 percentage points per year for 2028 through 2037 so that it equals 13.4 percent for 2037 and later. The increase would be split evenly between the employer and employee share, and would be split between OASI and DI in proportion to currently scheduled payroll tax rates.

	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	13.10	-2.60	111	0.00	0.09	0.09
2029	15.74	13.25	-2.49	93	-0.00	0.19	0.19
2030	15.74	13.36	-2.38	76	-0.00	0.28	0.28
2031	15.72	13.46	-2.26	60	-0.00	0.38	0.38
2032	15.72	13.57	-2.15	46	-0.00	0.47	0.48
2033	15.72	13.70	-2.02	32	-0.00	0.57	0.57
2034	15.74	13.80	-1.93	19	-0.00	0.67	0.67
2035	15.77	13.93	-1.84	8	-0.00	0.76	0.76
2036	15.85	14.03	-1.82	—	-0.00	0.86	0.86
2037	15.95	14.13	-1.82	—	-0.00	0.95	0.96
2038	16.04	14.14	-1.90	—	-0.01	0.95	0.96
2039	16.12	14.15	-1.97	—	-0.01	0.95	0.96
2040	16.19	14.15	-2.04	—	-0.01	0.95	0.96
2041	16.26	14.16	-2.10	—	-0.01	0.95	0.97
2042	16.33	14.16	-2.17	—	-0.01	0.95	0.97
2043	16.40	14.17	-2.23	—	-0.02	0.95	0.97
2044	16.47	14.17	-2.30	—	-0.02	0.95	0.97
2045	16.55	14.18	-2.38	—	-0.02	0.95	0.98
2046	16.61	14.18	-2.43	—	-0.02	0.95	0.98
2047	16.68	14.19	-2.49	—	-0.03	0.95	0.98
2048	16.74	14.19	-2.55	—	-0.03	0.95	0.98
2049	16.82	14.20	-2.62	—	-0.03	0.95	0.98
2050	16.90	14.20	-2.69	—	-0.03	0.95	0.99
2051	16.98	14.21	-2.78	—	-0.04	0.95	0.99
2052	17.09	14.21	-2.87	—	-0.04	0.95	0.99
2053	17.20	14.22	-2.98	—	-0.04	0.95	0.99
2054	17.31	14.23	-3.08	—	-0.04	0.95	1.00
2055	17.43	14.23	-3.20	—	-0.04	0.95	1.00
2056	17.56	14.24	-3.32	—	-0.05	0.95	1.00
2057	17.69	14.25	-3.44	—	-0.05	0.95	1.00
2058	17.83	14.26	-3.57	—	-0.05	0.95	1.00
2059	17.96	14.27	-3.69	—	-0.05	0.95	1.01
2060	18.09	14.28	-3.82	—	-0.05	0.95	1.01
2061	18.22	14.28	-3.93	—	-0.06	0.95	1.01
2062	18.34	14.29	-4.05	—	-0.06	0.95	1.01
2063	18.46	14.30	-4.16	—	-0.06	0.95	1.01
2064	18.57	14.31	-4.26	—	-0.06	0.95	1.01
2065	18.68	14.31	-4.37	—	-0.06	0.95	1.01
2066	18.80	14.32	-4.47	—	-0.06	0.95	1.01
2067	18.91	14.33	-4.58	—	-0.06	0.95	1.01
2068	19.02	14.34	-4.69	—	-0.06	0.95	1.02
2069	19.14	14.34	-4.80	—	-0.06	0.95	1.02
2070	19.26	14.35	-4.91	—	-0.06	0.95	1.02
2071	19.38	14.36	-5.02	—	-0.06	0.95	1.02
2072	19.50	14.37	-5.13	—	-0.07	0.95	1.02
2073	19.61	14.37	-5.24	—	-0.07	0.95	1.02
2074	19.73	14.38	-5.35	—	-0.07	0.95	1.02
2075	19.83	14.39	-5.44	—	-0.07	0.95	1.02
2076	19.93	14.39	-5.53	—	-0.07	0.95	1.02
2077	20.02	14.40	-5.62	—	-0.07	0.95	1.02
2078	20.10	14.41	-5.69	—	-0.07	0.95	1.02
2079	20.16	14.41	-5.75	—	-0.07	0.95	1.02
2080	20.22	14.41	-5.81	—	-0.07	0.95	1.02
2081	20.27	14.42	-5.85	—	-0.07	0.95	1.02
2082	20.32	14.42	-5.89	—	-0.07	0.95	1.02
2083	20.35	14.42	-5.92	—	-0.07	0.95	1.02
2084	20.37	14.43	-5.95	—	-0.07	0.95	1.02
2085	20.38	14.43	-5.95	—	-0.07	0.95	1.02
2086	20.38	14.43	-5.95	—	-0.07	0.95	1.02
2087	20.37	14.43	-5.94	—	-0.07	0.95	1.02
2088	20.35	14.43	-5.92	—	-0.07	0.95	1.02
2089	20.32	14.42	-5.89	—	-0.07	0.95	1.02
2090	20.28	14.42	-5.86	—	-0.07	0.95	1.02
2091	20.24	14.42	-5.82	—	-0.07	0.95	1.02
2092	20.20	14.42	-5.78	—	-0.07	0.95	1.02
2093	20.16	14.42	-5.74	—	-0.07	0.95	1.02
2094	20.12	14.41	-5.71	—	-0.07	0.95	1.02
2095	20.08	14.41	-5.67	—	-0.07	0.95	1.02
2096	20.05	14.41	-5.64	—	-0.07	0.95	1.02
2097	20.02	14.41	-5.61	—	-0.07	0.95	1.02
2098	19.99	14.41	-5.58	—	-0.07	0.95	1.02
2099	19.97	14.41	-5.56	—	-0.07	0.95	1.02
2100	19.96	14.41	-5.55	—	-0.07	0.95	1.02
2101	19.95	14.41	-5.55	—	-0.07	0.95	1.02

Summarized Estimates: Proposal

2026	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion[1]
-2100	18.06%	14.53%	-3.53%	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
-0.04%	0.85%	0.89%

Estimates based on Intermediate Assumptions of the 2026 Trustees Report

Actuarial Services
Social Security Administration
September 21, 2026