Detailed Single Year Tables

Category of Change: Payroll Taxes (including maximum taxable)

Proposed Provision: E1.1. Increase the payroll tax rate (currently 12.4 percent) to 17.0 percent in 2027 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	17.02	1.40	131	0.00	4.17	4.17
2028	15.70	17.35	1.65	137	-0.00	4.34	4.34
2029	15.73	17.40	1.67	144	-0.01	4.34	4.35
2030	15.73	17.41	1.68	152	-0.01	4.34	4.35
2031	15.71	17.42	1.72	160	-0.01	4.34	4.35
2032	15.70	17.43	1.73	169	-0.02	4.34	4.35
2033	15.69	17.47	1.78	177	-0.03	4.34	4.37
2034	15.71	17.48	1.77	188	-0.03	4.34	4.37
2035	15.73	17.50	1.78	199	-0.04	4.34	4.38
2036	15.80	17.51	1.71	210	-0.05	4.34	4.39
2037	15.89	17.52	1.63	220	-0.07	4.34	4.41
2038	15.97	17.53	1.56	231	-0.08	4.34	4.42
2039	16.04	17.53	1.49	241	-0.09	4.34	4.43
2040	16.10	17.54	1.43	251	-0.10	4.34	4.44
2041	16.16	17.54	1.38	261	-0.11	4.34	4.45
2042	16.22	17.55	1.33	270	-0.12	4.34	4.46
2043	16.28	17.55	1.27	280	-0.13	4.34	4.47
2044	16.35	17.56	1.21	289	-0.14	4.34	4.48
2045	16.42	17.56	1.14	298	-0.15	4.34	4.49
2046	16.47	17.56	1.09	307	-0.16	4.34	4.50
2047	16.53	17.57	1.04	316	-0.17	4.34	4.51
2048	16.59	17.57	0.98	324	-0.18	4.34	4.52
2049	16.66	17.58	0.92	332	-0.19	4.34	4.53
2050	16.73	17.58	0.85	340	-0.20	4.34	4.54
2051	16.81	17.59	0.78	347	-0.21	4.34	4.54
2052	16.91	17.60	0.69	353	-0.22	4.34	4.55
2053	17.01	17.60	0.59	359	-0.22	4.34	4.56
2054	17.12	17.61	0.49	364	-0.23	4.34	4.57
2055	17.24	17.62	0.38	368	-0.24	4.34	4.58
2056	17.36	17.62	0.26	372	-0.25	4.33	4.58
2057	17.49	17.63	0.14	375	-0.25	4.33	4.59
2058	17.62	17.64	0.02	377	-0.26	4.33	4.59
2059	17.75	17.65	-0.10	379	-0.26	4.33	4.60
2060	17.88	17.66	-0.22	380	-0.27	4.33	4.60
2061	18.00	17.67	-0.33	380	-0.27	4.33	4.61
2062	18.12	17.67	-0.44	380	-0.28	4.33	4.61
2063	18.24	17.68	-0.55	379	-0.28	4.33	4.61
2064	18.35	17.69	-0.66	378	-0.28	4.33	4.62
2065	18.46	17.70	-0.76	376	-0.28	4.33	4.62
2066	18.57	17.70	-0.87	374	-0.29	4.33	4.62
2067	18.68	17.71	-0.97	372	-0.29	4.33	4.62
2068	18.80	17.72	-1.08	369	-0.29	4.34	4.63
2069	18.91	17.73	-1.18	365	-0.29	4.34	4.63
2070	19.03	17.73	-1.30	361	-0.29	4.34	4.63
2071	19.15	17.74	-1.41	356	-0.30	4.34	4.63
2072	19.26	17.75	-1.51	351	-0.30	4.34	4.63
2073	19.38	17.76	-1.62	345	-0.30	4.34	4.64
2074	19.49	17.76	-1.73	339	-0.30	4.34	4.64
2075	19.60	17.77	-1.83	333	-0.30	4.34	4.64
2076	19.69	17.78	-1.91	326	-0.30	4.34	4.64
2077	19.78	17.78	-2.00	319	-0.31	4.34	4.64
2078	19.86	17.79	-2.07	312	-0.31	4.34	4.64
2079	19.92	17.79	-2.13	304	-0.31	4.34	4.64
2080	19.98	17.80	-2.18	296	-0.31	4.34	4.64
2081	20.03	17.80	-2.23	288	-0.31	4.34	4.65
2082	20.07	17.81	-2.27	280	-0.31	4.34	4.65
2083	20.11	17.81	-2.30	272	-0.31	4.34	4.65
2084	20.13	17.81	-2.32	263	-0.31	4.34	4.65
2085	20.14	17.81	-2.33	255	-0.31	4.34	4.65
2086	20.14	17.81	-2.33	246	-0.31	4.34	4.65
2087	20.13	17.81	-2.32	238	-0.31	4.34	4.65
2088	20.11	17.81	-2.30	229	-0.31	4.34	4.65
2089	20.08	17.81	-2.27	221	-0.31	4.34	4.65
2090	20.04	17.81	-2.23	212	-0.31	4.34	4.65
2091	20.00	17.81	-2.20	204	-0.31	4.34	4.64
2092	19.96	17.80	-2.16	196	-0.30	4.34	4.64
2093	19.92	17.80	-2.12	188	-0.30	4.34	4.64
2094	19.88	17.80	-2.08	179	-0.30	4.34	4.64
2095	19.85	17.80	-2.05	171	-0.30	4.34	4.64
2096	19.81	17.80	-2.02	163	-0.30	4.34	4.64
2097	19.78	17.80	-1.99	155	-0.30	4.34	4.64
2098	19.76	17.79	-1.96	147	-0.30	4.34	4.64
2099	19.74	17.79	-1.94	139	-0.30	4.34	4.64
2100	19.72	17.79	-1.93	131	-0.30	4.34	4.64
2101	19.72	17.79	-1.93	123	-0.30	4.34	4.64

Summarized Estimates: Proposal

2026	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion[1]
-2100	17.90%	17.95%	0.05%	N/A

[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
-0.20%	4.27%	4.47%

Estimates based on Intermediate Assumptions of the 2026 Trustees Report

Actuarial Services
Social Security Administration
September 21, 2026