Detailed Single Year Tables

Category of Change: Payroll Taxes (including maximum taxable)

Proposed Provision: E3.6. Increase the taxable maximum each year by an additional 2 percent beginning in 2029 until taxable earnings equal 90 percent of covered earnings. Do not provide benefit credit for additional earnings taxed.

	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	13.11	-2.63	92	0.00	0.05	0.05
2030	15.74	13.16	-2.58	74	-0.00	0.09	0.09
2031	15.72	13.22	-2.50	58	-0.00	0.13	0.13
2032	15.72	13.27	-2.45	42	-0.00	0.18	0.18
2033	15.72	13.35	-2.37	26	-0.00	0.22	0.22
2034	15.74	13.39	-2.34	11	-0.00	0.26	0.26
2035	15.77	13.46	-2.31	—	-0.00	0.29	0.29
2036	15.85	13.51	-2.35	—	-0.00	0.33	0.33
2037	15.95	13.55	-2.40	—	-0.00	0.37	0.37
2038	16.04	13.59	-2.45	—	-0.00	0.41	0.41
2039	16.13	13.64	-2.49	—	-0.00	0.44	0.45
2040	16.20	13.67	-2.53	—	-0.00	0.47	0.48
2041	16.27	13.71	-2.55	—	-0.00	0.51	0.52
2042	16.34	13.75	-2.58	—	-0.00	0.54	0.55
2043	16.41	13.79	-2.62	—	-0.01	0.57	0.58
2044	16.49	13.83	-2.66	—	-0.01	0.61	0.62
2045	16.57	13.86	-2.70	—	-0.01	0.64	0.65
2046	16.63	13.89	-2.73	—	-0.01	0.67	0.68
2047	16.69	13.93	-2.76	—	-0.01	0.70	0.71
2048	16.76	13.97	-2.79	—	-0.01	0.73	0.74
2049	16.83	14.00	-2.83	—	-0.01	0.76	0.77
2050	16.92	14.03	-2.88	—	-0.01	0.78	0.80
2051	17.00	14.07	-2.94	—	-0.01	0.81	0.83
2052	17.11	14.10	-3.01	—	-0.02	0.84	0.86
2053	17.22	14.13	-3.09	—	-0.02	0.87	0.88
2054	17.33	14.17	-3.17	—	-0.02	0.89	0.91
2055	17.46	14.20	-3.26	—	-0.02	0.92	0.94
2056	17.59	14.23	-3.36	—	-0.02	0.94	0.96
2057	17.72	14.26	-3.46	—	-0.02	0.96	0.99
2058	17.86	14.30	-3.56	—	-0.02	0.99	1.01
2059	17.99	14.33	-3.66	—	-0.02	1.01	1.04
2060	18.12	14.36	-3.76	—	-0.03	1.04	1.06
2061	18.25	14.39	-3.85	—	-0.03	1.06	1.09
2062	18.37	14.42	-3.94	—	-0.03	1.08	1.11
2063	18.49	14.45	-4.03	—	-0.03	1.11	1.13
2064	18.60	14.48	-4.12	—	-0.03	1.13	1.16
2065	18.71	14.49	-4.22	—	-0.03	1.13	1.16
2066	18.83	14.50	-4.33	—	-0.03	1.13	1.16
2067	18.94	14.51	-4.43	—	-0.03	1.13	1.16
2068	19.05	14.51	-4.54	—	-0.03	1.13	1.16
2069	19.17	14.52	-4.65	—	-0.03	1.13	1.16
2070	19.29	14.53	-4.76	—	-0.03	1.13	1.17
2071	19.41	14.54	-4.87	—	-0.03	1.13	1.17
2072	19.53	14.55	-4.98	—	-0.03	1.13	1.17
2073	19.64	14.56	-5.09	—	-0.03	1.13	1.17
2074	19.76	14.56	-5.19	—	-0.04	1.14	1.17
2075	19.86	14.57	-5.29	—	-0.04	1.14	1.17
2076	19.96	14.58	-5.38	—	-0.04	1.14	1.17
2077	20.05	14.59	-5.46	—	-0.04	1.14	1.17
2078	20.13	14.59	-5.54	—	-0.04	1.14	1.17
2079	20.19	14.60	-5.60	—	-0.04	1.14	1.18
2080	20.25	14.60	-5.65	—	-0.04	1.14	1.18
2081	20.30	14.61	-5.70	—	-0.04	1.14	1.18
2082	20.35	14.61	-5.74	—	-0.04	1.14	1.18
2083	20.38	14.61	-5.77	—	-0.04	1.14	1.18
2084	20.40	14.62	-5.79	—	-0.04	1.14	1.18
2085	20.41	14.62	-5.80	—	-0.04	1.14	1.18
2086	20.41	14.62	-5.80	—	-0.04	1.14	1.18
2087	20.40	14.62	-5.78	—	-0.04	1.14	1.18
2088	20.38	14.62	-5.76	—	-0.04	1.14	1.18
2089	20.35	14.62	-5.73	—	-0.04	1.15	1.18
2090	20.31	14.62	-5.70	—	-0.04	1.15	1.18
2091	20.27	14.61	-5.66	—	-0.04	1.15	1.18
2092	20.23	14.61	-5.62	—	-0.04	1.15	1.18
2093	20.19	14.61	-5.58	—	-0.04	1.15	1.18
2094	20.15	14.61	-5.54	—	-0.04	1.15	1.18
2095	20.11	14.61	-5.51	—	-0.04	1.15	1.19
2096	20.08	14.61	-5.47	—	-0.03	1.15	1.19
2097	20.05	14.61	-5.44	—	-0.03	1.15	1.19
2098	20.02	14.61	-5.42	—	-0.03	1.15	1.19
2099	20.00	14.61	-5.40	—	-0.03	1.15	1.19
2100	19.99	14.61	-5.38	—	-0.03	1.15	1.19
2101	19.98	14.61	-5.38	—	-0.03	1.15	1.19

Summarized Estimates: Proposal

2026	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion[1]
-2100	18.08%	14.47%	-3.61%	2034

[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
-0.02%	0.79%	0.81%

Estimates based on Intermediate Assumptions of the 2026 Trustees Report

Actuarial Services
Social Security Administration
September 21, 2026