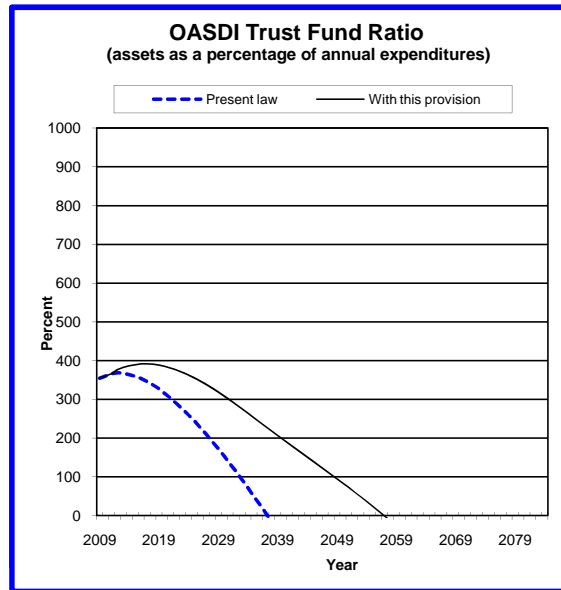
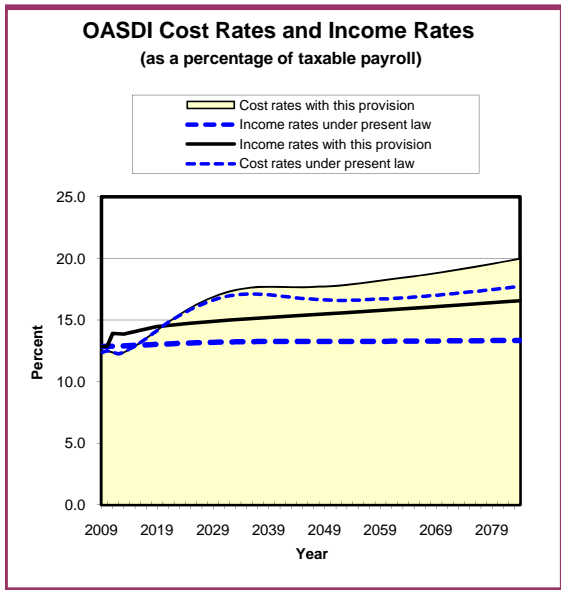


Summary Measures and Graphs
Category of Change: Coverage of Employment

Proposed Provision: Provide for OASDI payroll tax coverage of employer provided group health insurance cost, starting in 2011. Specifically, any cost toward such group health insurance borne by employees would cease to be deductible, and the cost borne by employers would now be allocated to employees as if it had been wages, for the purpose of payroll tax (and later, benefit) calculations. Both employee and employer OASDI payroll taxes would be affected by this proposal.

Present Law		Change From Present Law in		Results with this provision	
Long-Range Actuarial Balance	Annual Balance in 75th Year	Long-Range Actuarial Balance	Annual Balance in 75th Year	Long-Range Actuarial Balance	Annual Balance in 75th Year
-2.00%	-4.34%	1.13%	0.97%	-0.87%	-3.37%



Estimates based on the intermediate assumptions of the 2009 Trustees Report

Office of the Chief Actuary, Social Security
 December 17, 2009