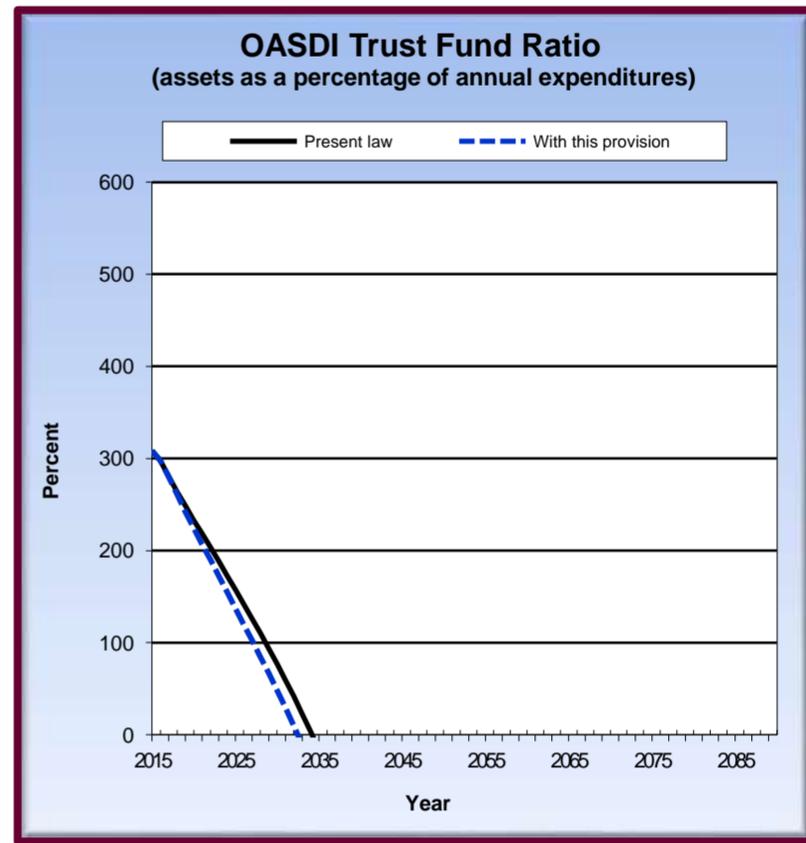
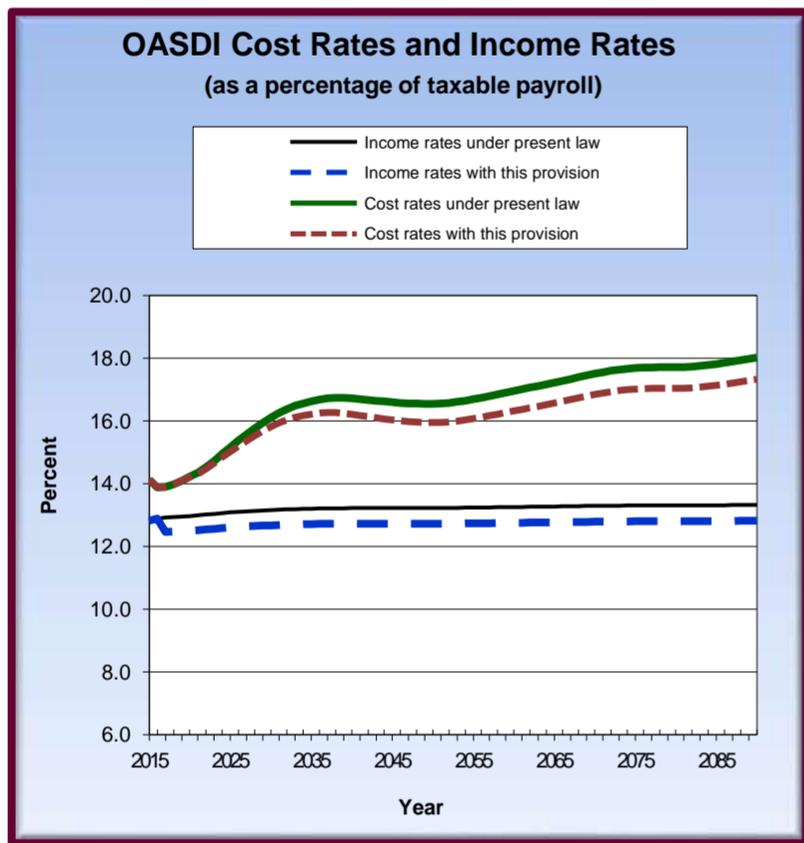


**Summary Measures and Graphs**  
**Category of Change: Coverage of Employment**

*Proposed Provision: Tax Reform for Business: Establish a value added tax of 3.0 percent for 2017 and 6.5 percent for 2018 and later. Starting in 2017, reduce the corporate income tax rate from 35 to 27 percent.*

Present Law [percent of payroll]		Change From Present Law [percent of payroll]		Shortfall Eliminated	
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
-2.68	-4.65	-0.02	0.18	-1%	4%



Estimates based on the intermediate assumptions of the 2015 Trustees Report

Office of the Chief Actuary, Social Security  
September 1, 2015

