

Detailed Single Year Tables
Category of Change: Cost-of-Living Adjustment

Proposed Provision: A9. For single/head-of-household/married-filing-separate taxpayers with modified adjusted gross income (MAGI) below \$85,000 and for joint filers with MAGI below \$170,000 for the prior tax year, use the chain-weighted version of the Consumer Price Index for All Urban Consumers (C-CPI-U) to calculate the cost-of-living adjustment (COLA), beginning with the December 2018 COLA. For those beneficiaries whose MAGI is above the \$85,000/\$170,000 for the prior tax year, provide no COLA. Index the eligibility income threshold amounts to the CPI-U after December 2018.

Proposal					Change from Present Law				
Expressed as a percentage of present-law taxable payroll					Expressed as a percentage of present-law taxable payroll				
Year	Income		Annual Balance	Trust Fund Ratio 1-1-year	Income		Annual Balance		
	Cost Rate	Rate			Cost Rate	Rate			
2016	14.05	12.94	-1.10	303	0.00	0.00	0.00		
2017	13.72	12.92	-0.80	293	0.00	0.00	0.00		
2018	13.86	12.96	-0.90	277	0.00	0.00	0.00		
2019	13.92	12.96	-0.96	263	-0.07	0.00	0.06		
2020	14.00	12.97	-1.03	249	-0.13	-0.01	0.13		
2021	14.07	12.99	-1.08	236	-0.20	-0.01	0.19		
2022	14.22	13.02	-1.20	222	-0.27	-0.01	0.26		
2023	14.42	13.04	-1.38	208	-0.34	-0.02	0.32		
2024	14.62	13.07	-1.54	194	-0.41	-0.02	0.39		
2025	14.81	13.09	-1.72	179	-0.48	-0.02	0.45		
2026	14.93	13.10	-1.83	166	-0.54	-0.03	0.51		
2027	15.04	13.11	-1.93	152	-0.61	-0.03	0.57		
2028	15.15	13.12	-2.02	138	-0.67	-0.03	0.63		
2029	15.24	13.13	-2.11	125	-0.73	-0.04	0.69		
2030	15.32	13.14	-2.18	112	-0.78	-0.04	0.74		
2031	15.38	13.15	-2.24	99	-0.84	-0.04	0.80		
2032	15.43	13.15	-2.28	85	-0.89	-0.05	0.85		
2033	15.47	13.16	-2.31	72	-0.94	-0.05	0.89		
2034	15.47	13.16	-2.31	58	-0.99	-0.05	0.94		
2035	15.46	13.16	-2.30	44	-1.03	-0.05	0.98		
2036	15.48	13.16	-2.31	30	-1.08	-0.06	1.02		
2037	15.48	13.17	-2.31	16	-1.12	-0.06	1.06		
2038	15.46	13.17	-2.29	1	-1.16	-0.06	1.10		
2039	15.42	13.17	-2.25	---	-1.19	-0.06	1.13		
2040	15.37	13.17	-2.20	---	-1.22	-0.07	1.16		
2041	15.31	13.16	-2.14	---	-1.25	-0.07	1.19		
2042	15.25	13.16	-2.09	---	-1.28	-0.07	1.21		
2043	15.19	13.16	-2.03	---	-1.30	-0.07	1.23		
2044	15.14	13.16	-1.98	---	-1.33	-0.07	1.26		
2045	15.10	13.16	-1.94	---	-1.35	-0.07	1.28		
2046	15.06	13.16	-1.90	---	-1.37	-0.07	1.29		
2047	15.02	13.16	-1.86	---	-1.38	-0.07	1.31		
2048	14.98	13.16	-1.83	---	-1.40	-0.08	1.32		
2049	14.95	13.15	-1.80	---	-1.42	-0.08	1.34		
2050	14.93	13.15	-1.77	---	-1.43	-0.08	1.35		
2051	14.91	13.15	-1.76	---	-1.45	-0.08	1.37		
2052	14.91	13.16	-1.75	---	-1.46	-0.08	1.38		
2053	14.92	13.16	-1.76	---	-1.48	-0.08	1.40		
2054	14.93	13.16	-1.77	---	-1.50	-0.08	1.41		
2055	14.95	13.16	-1.79	---	-1.51	-0.08	1.43		
2056	14.98	13.16	-1.81	---	-1.53	-0.08	1.45		
2057	15.00	13.17	-1.84	---	-1.55	-0.08	1.47		
2058	15.03	13.17	-1.86	---	-1.57	-0.09	1.49		
2059	15.06	13.17	-1.89	---	-1.60	-0.09	1.51		
2060	15.09	13.17	-1.91	---	-1.62	-0.09	1.53		
2061	15.11	13.18	-1.94	---	-1.64	-0.09	1.55		
2062	15.14	13.18	-1.96	---	-1.67	-0.09	1.58		
2063	15.16	13.18	-1.98	---	-1.70	-0.09	1.60		
2064	15.18	13.18	-2.00	---	-1.72	-0.09	1.63		
2065	15.20	13.18	-2.02	---	-1.75	-0.10	1.66		
2066	15.23	13.19	-2.04	---	-1.78	-0.10	1.68		
2067	15.25	13.19	-2.06	---	-1.81	-0.10	1.71		
2068	15.28	13.19	-2.09	---	-1.84	-0.10	1.74		
2069	15.30	13.19	-2.11	---	-1.87	-0.10	1.76		
2070	15.32	13.19	-2.13	---	-1.90	-0.10	1.79		
2071	15.34	13.19	-2.15	---	-1.92	-0.11	1.82		
2072	15.35	13.20	-2.16	---	-1.95	-0.11	1.85		
2073	15.36	13.20	-2.16	---	-1.98	-0.11	1.87		
2074	15.36	13.20	-2.16	---	-2.01	-0.11	1.90		
2075	15.35	13.20	-2.16	---	-2.04	-0.11	1.93		
2076	15.34	13.20	-2.14	---	-2.07	-0.11	1.95		
2077	15.31	13.20	-2.12	---	-2.09	-0.12	1.98		
2078	15.29	13.19	-2.09	---	-2.12	-0.12	2.00		
2079	15.26	13.19	-2.06	---	-2.15	-0.12	2.03		
2080	15.23	13.19	-2.04	---	-2.17	-0.12	2.05		
2081	15.20	13.19	-2.01	---	-2.20	-0.12	2.08		
2082	15.18	13.19	-1.99	---	-2.22	-0.12	2.10		
2083	15.17	13.19	-1.98	---	-2.25	-0.12	2.13		
2084	15.16	13.19	-1.98	---	-2.28	-0.13	2.15		
2085	15.17	13.19	-1.98	---	-2.30	-0.13	2.18		
2086	15.17	13.19	-1.98	---	-2.33	-0.13	2.20		
2087	15.18	13.19	-1.99	---	-2.36	-0.13	2.23		
2088	15.20	13.19	-2.01	---	-2.39	-0.13	2.26		
2089	15.21	13.19	-2.02	---	-2.42	-0.13	2.28		
2090	15.23	13.19	-2.03	---	-2.45	-0.14	2.31		
2091	15.24	13.19	-2.05	---	-2.48	-0.14	2.34		

Summarized Estimates: Proposal				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2016				
-2090	15.18%	13.77%	-1.41%	2038

Summarized Estimates: Change from Present Law			
	Cost Rate	Income Rate	Actuarial Balance
	-1.32%	-0.07%	1.25%

¹ Under present law, the year of Trust Fund reserve depletion is 2034.