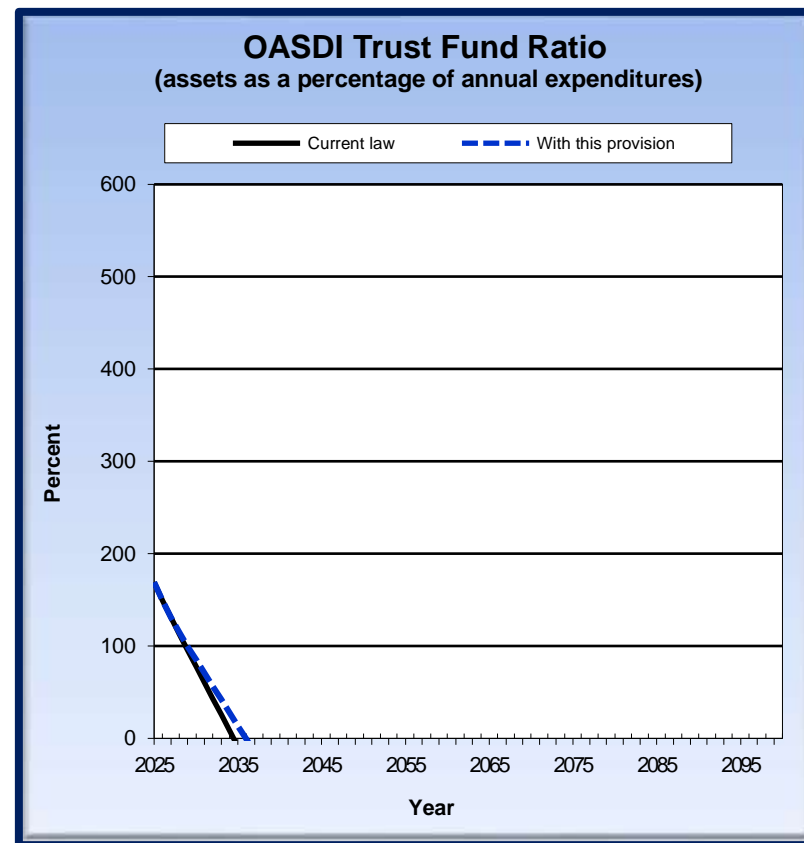
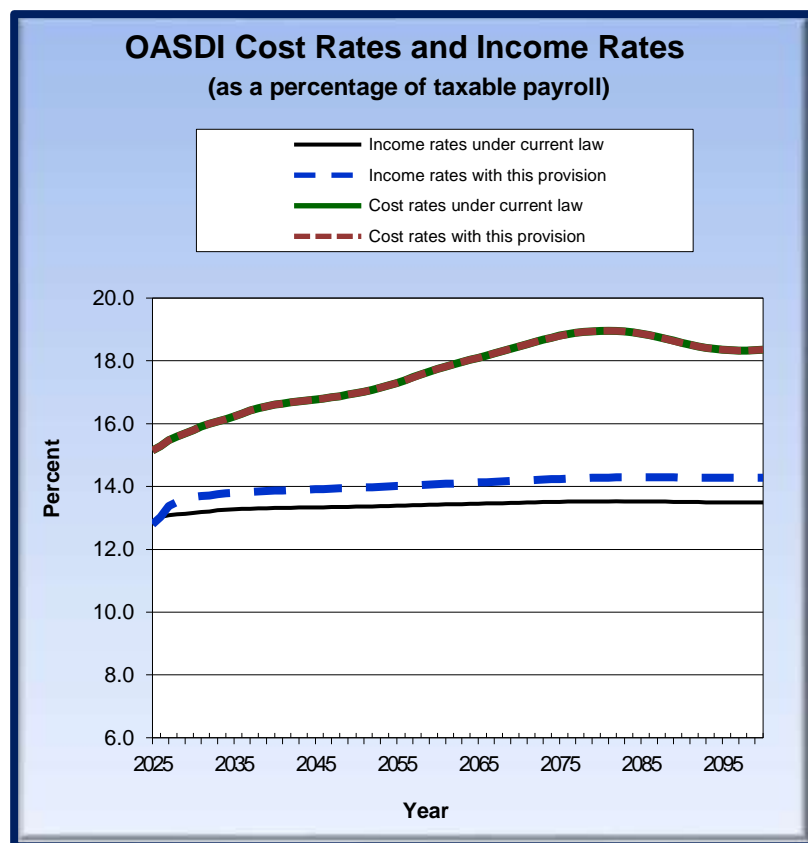


Summary Measures and Graphs

Category of Change: Coverage of Employment or Earnings, or Inclusion of Other Sources of Revenue

Proposed Provision: F7. For the estate tax, gift tax, and generation skipping transfer (GST) tax, return the respective exemption thresholds and tax rates to 2009 levels (\$3.5 million threshold for estate tax with a top 45% tax rate) for deaths after 2025 and gifts made after 2025, with those levels not indexed in future years. All proceeds from the estate tax, gift tax, and GST tax would go to the OASI and DI Trust Funds.

Current law [percent of payroll]		Change from current 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
-3.82	-4.84	0.62	0.78	16%	16%



Estimates based on the intermediate assumptions of the 2025 Trustees Report

Office of the Chief Actuary
Social Security Administration
January 5, 2026