

**Detailed Single Year Tables**  
**Category of Change: Level of Monthly Benefits**

**Proposed Provision: B5.3. Beginning for those newly eligible in 2025, reconfigure the special minimum benefit: (a) A year of coverage is defined to be either a year in which 4 quarters of coverage are earned or a child is in care. Childcare years are granted to parents who have a child under 5, with a limit of 8 such years. (b) At implementation, set the PIA for 30 years of coverage equal to 125 percent of the monthly poverty level (about \$1,519 in 2023). For those with under 30 years of coverage, the PIA per year of coverage over 10 years is \$1,519/20 = \$75.95. (c) Index the initial PIA per year of coverage by wage growth for successive cohorts.**

<b>Proposal</b>					<b>Change from Current Law</b>				
Expressed as a percentage of current-law taxable payroll					Expressed as a percentage of current-law taxable payroll				
Year	Income		Annual Balance	Trust Fund Ratio 1-1-year	Cost Rate	Income		Annual Balance	
	Cost Rate	Rate				Rate			
2024	14.71	13.03	-1.68	188	0.00	0.00	0.00	0.00	
2025	15.01	12.89	-2.11	171	0.00	0.00	0.00	-0.00	
2026	15.21	13.07	-2.14	152	0.01	0.00	0.00	-0.01	
2027	15.38	13.11	-2.27	134	0.02	0.00	0.00	-0.02	
2028	15.44	13.13	-2.31	117	0.02	0.00	0.00	-0.02	
2029	15.50	13.16	-2.34	100	0.03	0.00	0.00	-0.03	
2030	15.57	13.18	-2.39	84	0.04	0.00	0.00	-0.04	
2031	15.62	13.20	-2.42	67	0.05	0.00	0.00	-0.05	
2032	15.66	13.22	-2.44	52	0.06	0.00	0.00	-0.06	
2033	15.73	13.27	-2.46	36	0.07	0.00	0.00	-0.06	
2034	15.85	13.28	-2.57	20	0.08	0.00	0.00	-0.07	
2035	15.97	13.29	-2.68	5	0.09	0.00	0.00	-0.08	
2036	16.09	13.30	-2.79	—	0.10	0.01	0.01	-0.09	
2037	16.20	13.31	-2.89	—	0.11	0.01	0.01	-0.10	
2038	16.29	13.32	-2.98	—	0.12	0.01	0.01	-0.11	
2039	16.38	13.33	-3.05	—	0.13	0.01	0.01	-0.12	
2040	16.46	13.33	-3.12	—	0.14	0.01	0.01	-0.13	
2041	16.53	13.34	-3.19	—	0.15	0.01	0.01	-0.14	
2042	16.59	13.34	-3.25	—	0.15	0.01	0.01	-0.15	
2043	16.64	13.35	-3.30	—	0.16	0.01	0.01	-0.15	
2044	16.69	13.35	-3.34	—	0.17	0.01	0.01	-0.16	
2045	16.73	13.35	-3.38	—	0.18	0.01	0.01	-0.17	
2046	16.78	13.36	-3.42	—	0.19	0.01	0.01	-0.18	
2047	16.82	13.36	-3.46	—	0.20	0.01	0.01	-0.19	
2048	16.87	13.37	-3.50	—	0.21	0.01	0.01	-0.19	
2049	16.92	13.37	-3.55	—	0.22	0.01	0.01	-0.20	
2050	16.98	13.38	-3.61	—	0.22	0.01	0.01	-0.21	
2051	17.04	13.38	-3.66	—	0.23	0.01	0.01	-0.22	
2052	17.11	13.39	-3.72	—	0.24	0.01	0.01	-0.23	
2053	17.18	13.39	-3.79	—	0.25	0.01	0.01	-0.23	
2054	17.25	13.40	-3.86	—	0.25	0.01	0.01	-0.24	
2055	17.34	13.41	-3.93	—	0.26	0.02	0.02	-0.24	
2056	17.42	13.41	-4.01	—	0.27	0.02	0.02	-0.25	
2057	17.51	13.42	-4.09	—	0.27	0.02	0.02	-0.25	
2058	17.61	13.43	-4.18	—	0.28	0.02	0.02	-0.26	
2059	17.70	13.43	-4.26	—	0.28	0.02	0.02	-0.26	
2060	17.79	13.44	-4.35	—	0.28	0.02	0.02	-0.27	
2061	17.87	13.45	-4.42	—	0.29	0.02	0.02	-0.27	
2062	17.95	13.45	-4.49	—	0.29	0.02	0.02	-0.27	
2063	18.02	13.46	-4.56	—	0.30	0.02	0.02	-0.28	
2064	18.09	13.47	-4.62	—	0.30	0.02	0.02	-0.28	
2065	18.15	13.47	-4.68	—	0.30	0.02	0.02	-0.28	
2066	18.22	13.48	-4.74	—	0.30	0.02	0.02	-0.28	
2067	18.29	13.48	-4.80	—	0.31	0.02	0.02	-0.29	
2068	18.35	13.49	-4.87	—	0.31	0.02	0.02	-0.29	
2069	18.42	13.49	-4.93	—	0.31	0.02	0.02	-0.29	
2070	18.50	13.50	-5.00	—	0.31	0.02	0.02	-0.29	
2071	18.56	13.50	-5.06	—	0.31	0.02	0.02	-0.29	
2072	18.63	13.51	-5.12	—	0.31	0.02	0.02	-0.30	
2073	18.69	13.51	-5.18	—	0.32	0.02	0.02	-0.30	
2074	18.75	13.52	-5.23	—	0.32	0.02	0.02	-0.30	
2075	18.80	13.52	-5.28	—	0.32	0.02	0.02	-0.30	
2076	18.85	13.53	-5.32	—	0.32	0.02	0.02	-0.30	
2077	18.88	13.53	-5.35	—	0.32	0.02	0.02	-0.30	
2078	18.90	13.53	-5.37	—	0.32	0.02	0.02	-0.30	
2079	18.91	13.53	-5.38	—	0.32	0.02	0.02	-0.30	
2080	18.92	13.53	-5.38	—	0.32	0.02	0.02	-0.30	
2081	18.91	13.53	-5.37	—	0.32	0.02	0.02	-0.30	
2082	18.89	13.53	-5.36	—	0.32	0.02	0.02	-0.30	
2083	18.86	13.53	-5.33	—	0.32	0.02	0.02	-0.30	
2084	18.83	13.53	-5.30	—	0.32	0.02	0.02	-0.30	
2085	18.79	13.53	-5.26	—	0.32	0.02	0.02	-0.30	
2086	18.73	13.53	-5.21	—	0.31	0.02	0.02	-0.30	
2087	18.68	13.52	-5.15	—	0.31	0.02	0.02	-0.29	
2088	18.62	13.52	-5.10	—	0.31	0.02	0.02	-0.29	
2089	18.56	13.51	-5.04	—	0.31	0.02	0.02	-0.29	
2090	18.50	13.51	-4.99	—	0.31	0.02	0.02	-0.29	
2091	18.45	13.51	-4.94	—	0.31	0.02	0.02	-0.29	
2092	18.41	13.50	-4.91	—	0.31	0.02	0.02	-0.29	
2093	18.39	13.50	-4.89	—	0.31	0.02	0.02	-0.29	
2094	18.38	13.50	-4.87	—	0.31	0.02	0.02	-0.29	
2095	18.37	13.50	-4.87	—	0.31	0.02	0.02	-0.29	
2096	18.38	13.50	-4.88	—	0.31	0.02	0.02	-0.29	
2097	18.40	13.50	-4.90	—	0.31	0.02	0.02	-0.29	
2098	18.43	13.51	-4.92	—	0.31	0.02	0.02	-0.29	
2099	18.47	13.51	-4.96	—	0.31	0.02	0.02	-0.29	

<b>Summarized Estimates: Proposal</b>				
Year	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion <sup>1</sup>
2024				
-2098	17.52%	13.81%	-3.70%	2035

<b>Summarized Estimates: Change from Current Law</b>			
Cost Rate	Income Rate	Actuarial Balance	
0.22%	0.01%	-0.21%	

<sup>1</sup> Under current law, the year of Trust Fund reserve depletion is 2035.