

**Detailed Single Year Tables**

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

**Proposed Provision: F11. Apply a separate 12.4-percent tax on net investment income (NII), as defined in the Affordable Care Act (ACA), payable to the OASI and DI Trust Funds with an unindexed threshold of \$400,000, effective 2026 and later. The NII tax would apply to the lesser of NII and the excess of modified adjusted income (MAGI) above the unindexed threshold of \$400,000. This single threshold would apply regardless of tax filing status.**

<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			
<b>Year</b>	<b>Income</b>		<b>Annual Balance</b>	<b>Trust Fund Ratio 1-1-year</b>	<b>Income</b>		<b>Annual Balance</b>	
	<b>Cost Rate</b>	<b>Rate</b>			<b>Cost Rate</b>	<b>Rate</b>		
2024	14.71	13.03	-1.68	188	0.00	0.00	0.00	
2025	15.00	12.89	-2.11	171	0.00	0.00	0.00	
2026	15.20	13.98	-1.22	152	0.00	0.91	0.91	
2027	15.36	14.03	-1.33	140	-0.00	0.92	0.92	
2028	15.42	14.06	-1.35	129	-0.00	0.93	0.93	
2029	15.47	14.10	-1.37	118	-0.00	0.94	0.94	
2030	15.53	14.12	-1.40	107	-0.00	0.95	0.95	
2031	15.57	14.15	-1.42	96	-0.00	0.95	0.95	
2032	15.60	14.18	-1.42	86	-0.00	0.96	0.96	
2033	15.66	14.23	-1.43	77	-0.00	0.97	0.97	
2034	15.77	14.25	-1.52	67	-0.00	0.98	0.98	
2035	15.88	14.27	-1.61	57	-0.00	0.99	0.99	
2036	15.99	14.29	-1.70	47	-0.00	1.00	1.00	
2037	16.09	14.31	-1.78	37	-0.00	1.01	1.01	
2038	16.17	14.33	-1.84	26	-0.00	1.02	1.02	
2039	16.25	14.35	-1.90	15	-0.00	1.03	1.04	
2040	16.32	14.37	-1.95	4	-0.00	1.05	1.05	
2041	16.38	14.39	-1.99	—	-0.00	1.06	1.06	
2042	16.43	14.41	-2.02	—	-0.00	1.08	1.08	
2043	16.48	14.43	-2.05	—	-0.00	1.09	1.09	
2044	16.52	14.45	-2.07	—	-0.00	1.11	1.11	
2045	16.55	14.47	-2.08	—	-0.00	1.12	1.12	
2046	16.58	14.48	-2.10	—	-0.00	1.13	1.14	
2047	16.62	14.50	-2.12	—	-0.00	1.15	1.15	
2048	16.66	14.52	-2.15	—	-0.00	1.16	1.16	
2049	16.71	14.53	-2.17	—	-0.00	1.17	1.18	
2050	16.76	14.55	-2.21	—	-0.00	1.19	1.19	
2051	16.81	14.57	-2.24	—	-0.00	1.20	1.20	
2052	16.87	14.59	-2.28	—	-0.00	1.21	1.21	
2053	16.93	14.60	-2.33	—	-0.00	1.22	1.23	
2054	17.00	14.62	-2.38	—	-0.00	1.24	1.24	
2055	17.08	14.64	-2.44	—	-0.00	1.25	1.25	
2056	17.16	14.65	-2.50	—	-0.00	1.25	1.26	
2057	17.24	14.67	-2.58	—	-0.00	1.26	1.26	
2058	17.33	14.68	-2.65	—	-0.00	1.27	1.27	
2059	17.42	14.70	-2.72	—	-0.00	1.28	1.28	
2060	17.50	14.72	-2.78	—	-0.00	1.29	1.29	
2061	17.58	14.73	-2.85	—	-0.00	1.30	1.30	
2062	17.65	14.75	-2.90	—	-0.00	1.31	1.31	
2063	17.72	14.76	-2.96	—	-0.00	1.32	1.32	
2064	17.79	14.78	-3.01	—	-0.00	1.33	1.33	
2065	17.85	14.79	-3.06	—	-0.00	1.34	1.34	
2066	17.92	14.80	-3.11	—	-0.00	1.34	1.35	
2067	17.98	14.82	-3.16	—	-0.00	1.35	1.35	
2068	18.05	14.83	-3.21	—	-0.00	1.36	1.36	
2069	18.11	14.84	-3.27	—	-0.00	1.37	1.37	
2070	18.18	14.86	-3.32	—	-0.00	1.38	1.38	
2071	18.25	14.87	-3.38	—	-0.00	1.39	1.39	
2072	18.31	14.89	-3.43	—	-0.00	1.40	1.40	
2073	18.37	14.90	-3.48	—	-0.00	1.40	1.40	
2074	18.43	14.91	-3.52	—	-0.00	1.41	1.41	
2075	18.48	14.92	-3.56	—	-0.00	1.42	1.42	
2076	18.52	14.93	-3.59	—	-0.00	1.42	1.42	
2077	18.56	14.94	-3.62	—	-0.00	1.43	1.43	
2078	18.58	14.95	-3.63	—	-0.00	1.43	1.44	
2079	18.59	14.95	-3.64	—	-0.00	1.44	1.44	
2080	18.59	14.96	-3.63	—	-0.00	1.45	1.45	
2081	18.59	14.97	-3.62	—	-0.00	1.45	1.45	
2082	18.57	14.97	-3.60	—	-0.00	1.46	1.46	
2083	18.54	14.98	-3.57	—	-0.00	1.46	1.46	
2084	18.51	14.98	-3.53	—	-0.00	1.47	1.47	
2085	18.47	14.98	-3.49	—	-0.00	1.47	1.47	
2086	18.42	14.98	-3.43	—	-0.00	1.48	1.48	
2087	18.36	14.99	-3.38	—	-0.00	1.48	1.48	
2088	18.30	14.99	-3.31	—	-0.00	1.49	1.49	
2089	18.24	14.99	-3.26	—	-0.00	1.49	1.49	
2090	18.19	14.99	-3.20	—	-0.00	1.50	1.50	
2091	18.14	14.99	-3.15	—	-0.00	1.50	1.50	
2092	18.10	14.99	-3.11	—	-0.00	1.51	1.51	
2093	18.08	14.99	-3.08	—	-0.00	1.51	1.51	
2094	18.07	15.00	-3.07	—	-0.00	1.51	1.52	
2095	18.06	15.00	-3.06	—	-0.00	1.52	1.52	
2096	18.07	15.01	-3.07	—	-0.00	1.52	1.52	
2097	18.09	15.01	-3.08	—	-0.00	1.52	1.53	
2098	18.12	15.02	-3.11	—	-0.00	1.53	1.53	
2099	18.16	15.02	-3.13	—	-0.00	1.53	1.53	

<b>Summarized Estimates: Proposal</b>				
Year	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion <sup>1</sup>
2024				
-2098	17.30%	15.00%	-2.29%	2040

<b>Summarized Estimates: Change from Current Law</b>			
Cost Rate	Income Rate	Actuarial Balance	
-0.00%	1.20%	1.21%	

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