

Detailed Single Year Tables

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

Proposed Provision: F9. Apply a separate 12.4 percent tax on investment income as defined in the Affordable Care Act (ACA), with unindexed thresholds as in the ACA (\$200,000 single filer, \$250,000 for married filing joint), starting in 2027. Proceeds go to the OASDI Trust Funds.

Proposal					Change from Current Law		
Expressed as a percentage of current-law taxable payroll					Expressed as a percentage of current-law taxable payroll		
Year	Cost Rate	Income Rate	Annual Balance	Trust Fund Ratio 1-1-year	Cost Rate	Income Rate	Annual Balance
2025	15.15	12.80	-2.35	169	0.00	0.00	0.00
2026	15.29	13.03	-2.25	149	0.00	0.00	0.00
2027	15.48	14.17	-1.30	131	0.00	1.09	1.09
2028	15.59	14.21	-1.38	120	-0.00	1.10	1.10
2029	15.69	14.25	-1.44	109	-0.00	1.11	1.11
2030	15.80	14.28	-1.51	98	-0.00	1.12	1.13
2031	15.91	14.32	-1.59	87	-0.00	1.14	1.14
2032	16.00	14.35	-1.65	76	-0.00	1.15	1.15
2033	16.07	14.40	-1.67	65	-0.00	1.16	1.16
2034	16.14	14.44	-1.71	55	-0.00	1.17	1.17
2035	16.23	14.46	-1.77	45	-0.00	1.18	1.19
2036	16.32	14.48	-1.84	34	-0.00	1.20	1.20
2037	16.41	14.50	-1.91	23	-0.00	1.21	1.21
2038	16.49	14.52	-1.96	12	-0.00	1.22	1.22
2039	16.55	14.54	-2.01	0	-0.00	1.23	1.23
2040	16.60	14.56	-2.04	—	-0.00	1.24	1.25
2041	16.64	14.58	-2.07	—	-0.00	1.26	1.26
2042	16.67	14.59	-2.08	—	-0.00	1.27	1.27
2043	16.71	14.60	-2.10	—	-0.00	1.28	1.28
2044	16.74	14.62	-2.12	—	-0.00	1.29	1.29
2045	16.77	14.63	-2.14	—	-0.00	1.29	1.30
2046	16.80	14.64	-2.16	—	-0.00	1.30	1.31
2047	16.83	14.66	-2.18	—	-0.00	1.31	1.32
2048	16.88	14.67	-2.20	—	-0.00	1.32	1.33
2049	16.92	14.69	-2.24	—	-0.00	1.33	1.34
2050	16.97	14.70	-2.27	—	-0.00	1.34	1.35
2051	17.02	14.71	-2.31	—	-0.00	1.35	1.35
2052	17.08	14.73	-2.35	—	-0.00	1.36	1.36
2053	17.14	14.74	-2.40	—	-0.00	1.37	1.37
2054	17.22	14.75	-2.46	—	-0.00	1.38	1.38
2055	17.30	14.77	-2.53	—	-0.00	1.38	1.39
2056	17.38	14.78	-2.60	—	-0.00	1.39	1.39
2057	17.47	14.80	-2.67	—	-0.00	1.40	1.40
2058	17.57	14.81	-2.75	—	-0.00	1.41	1.41
2059	17.66	14.83	-2.83	—	-0.00	1.41	1.42
2060	17.74	14.84	-2.90	—	-0.00	1.42	1.42
2061	17.82	14.86	-2.96	—	-0.00	1.43	1.43
2062	17.89	14.87	-3.02	—	-0.00	1.43	1.44
2063	17.96	14.88	-3.08	—	-0.00	1.44	1.44
2064	18.03	14.89	-3.14	—	-0.00	1.44	1.45
2065	18.10	14.90	-3.19	—	-0.00	1.45	1.45
2066	18.17	14.91	-3.25	—	-0.00	1.46	1.46
2067	18.23	14.93	-3.31	—	-0.00	1.46	1.46
2068	18.31	14.94	-3.37	—	-0.00	1.47	1.47
2069	18.38	14.95	-3.43	—	-0.00	1.47	1.47
2070	18.45	14.96	-3.49	—	-0.00	1.48	1.48
2071	18.53	14.97	-3.56	—	-0.00	1.48	1.48
2072	18.60	14.98	-3.62	—	-0.00	1.49	1.49
2073	18.67	14.99	-3.68	—	-0.00	1.49	1.49
2074	18.74	15.00	-3.74	—	-0.00	1.50	1.50
2075	18.80	15.01	-3.79	—	-0.00	1.50	1.50
2076	18.85	15.02	-3.83	—	-0.00	1.50	1.51
2077	18.89	15.03	-3.86	—	-0.00	1.51	1.51
2078	18.92	15.04	-3.89	—	-0.00	1.51	1.52
2079	18.94	15.04	-3.90	—	-0.00	1.52	1.52
2080	18.95	15.05	-3.90	—	-0.00	1.52	1.52
2081	18.96	15.05	-3.90	—	-0.00	1.53	1.53
2082	18.95	15.06	-3.89	—	-0.00	1.53	1.53
2083	18.93	15.06	-3.87	—	-0.00	1.53	1.53
2084	18.91	15.06	-3.84	—	-0.00	1.54	1.54
2085	18.87	15.07	-3.80	—	-0.00	1.54	1.54
2086	18.82	15.07	-3.75	—	-0.00	1.54	1.55
2087	18.76	15.07	-3.70	—	-0.00	1.55	1.55
2088	18.70	15.07	-3.64	—	-0.00	1.55	1.55
2089	18.64	15.07	-3.57	—	-0.00	1.55	1.56
2090	18.58	15.06	-3.51	—	-0.00	1.56	1.56
2091	18.52	15.06	-3.45	—	-0.00	1.56	1.56
2092	18.46	15.06	-3.40	—	-0.00	1.56	1.56
2093	18.42	15.06	-3.35	—	-0.00	1.56	1.57
2094	18.38	15.06	-3.32	—	-0.00	1.57	1.57
2095	18.36	15.07	-3.29	—	-0.00	1.57	1.57
2096	18.34	15.07	-3.27	—	-0.00	1.57	1.58
2097	18.33	15.07	-3.26	—	-0.00	1.58	1.58
2098	18.33	15.07	-3.25	—	-0.00	1.58	1.58
2099	18.33	15.08	-3.26	—	-0.00	1.58	1.58
2100	18.35	15.08	-3.27	—	-0.00	1.58	1.59

Summarized Estimates: Proposal				
2025	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
-2099	17.61%	15.12%	-2.49%	2039

Summarized Estimates: Change from Current Law		
Cost Rate	Income Rate	Actuarial Balance
-0.00%	1.34%	1.34%

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