

Detailed Single Year Tables
Category of Change: Family Members

Proposed Provision: D7. Beginning in January 2026, require full time school enrollment as a condition of eligibility for child benefits at age 15 up to 18.

Proposal					Change from Current Law		
Expressed as a percentage of current-law taxable payroll					Expressed as a percentage of current-law taxable payroll		
Year	Income		Annual	Trust Fund	Cost Rate	Income	
	Cost Rate	Rate	Balance	Ratio		Rate	Annual
				1-1-year		Balance	
2023	14.53	13.29	-1.24	204	0.00	0.00	0.00
2024	14.87	12.89	-1.98	187	0.00	0.00	0.00
2025	15.04	12.97	-2.07	168	0.00	0.00	0.00
2026	15.23	13.08	-2.15	149	-0.00	-0.00	0.00
2027	15.38	13.09	-2.28	131	-0.00	-0.00	0.00
2028	15.55	13.13	-2.42	114	-0.00	-0.00	0.00
2029	15.72	13.16	-2.55	96	-0.00	-0.00	0.00
2030	15.87	13.18	-2.68	78	-0.00	-0.00	0.00
2031	16.00	13.21	-2.79	61	-0.00	-0.00	0.00
2032	16.14	13.24	-2.90	43	-0.00	-0.00	0.00
2033	16.27	13.25	-3.02	25	-0.00	-0.00	0.00
2034	16.38	13.26	-3.12	7	-0.00	-0.00	0.00
2035	16.47	13.27	-3.21	----	-0.00	-0.00	0.00
2036	16.55	13.27	-3.28	----	-0.00	-0.00	0.00
2037	16.63	13.28	-3.35	----	-0.00	-0.00	0.00
2038	16.69	13.29	-3.40	----	-0.01	-0.00	0.00
2039	16.74	13.29	-3.45	----	-0.01	-0.00	0.01
2040	16.78	13.30	-3.48	----	-0.01	-0.00	0.01
2041	16.80	13.30	-3.50	----	-0.01	-0.00	0.01
2042	16.81	13.30	-3.51	----	-0.01	-0.00	0.01
2043	16.82	13.30	-3.52	----	-0.01	-0.00	0.01
2044	16.84	13.31	-3.53	----	-0.01	-0.00	0.01
2045	16.85	13.31	-3.55	----	-0.01	-0.00	0.01
2046	16.87	13.31	-3.56	----	-0.01	-0.00	0.01
2047	16.89	13.31	-3.58	----	-0.01	-0.00	0.01
2048	16.92	13.31	-3.60	----	-0.01	-0.00	0.01
2049	16.95	13.32	-3.63	----	-0.01	-0.00	0.01
2050	16.98	13.32	-3.66	----	-0.01	-0.00	0.01
2051	17.01	13.32	-3.69	----	-0.01	-0.00	0.01
2052	17.05	13.33	-3.72	----	-0.01	-0.00	0.01
2053	17.10	13.33	-3.77	----	-0.01	-0.00	0.01
2054	17.16	13.34	-3.82	----	-0.01	-0.00	0.01
2055	17.22	13.34	-3.88	----	-0.01	-0.00	0.01
2056	17.29	13.35	-3.95	----	-0.01	-0.00	0.01
2057	17.37	13.35	-4.02	----	-0.01	-0.00	0.01
2058	17.45	13.36	-4.09	----	-0.01	-0.00	0.01
2059	17.53	13.37	-4.16	----	-0.01	-0.00	0.01
2060	17.61	13.37	-4.24	----	-0.01	-0.00	0.01
2061	17.68	13.38	-4.30	----	-0.01	-0.00	0.01
2062	17.75	13.38	-4.37	----	-0.01	-0.00	0.01
2063	17.82	13.39	-4.43	----	-0.01	-0.00	0.01
2064	17.88	13.39	-4.48	----	-0.01	-0.00	0.01
2065	17.94	13.40	-4.54	----	-0.01	-0.00	0.01
2066	18.00	13.40	-4.59	----	-0.01	-0.00	0.01
2067	18.05	13.41	-4.64	----	-0.01	-0.00	0.01
2068	18.11	13.41	-4.69	----	-0.01	-0.00	0.01
2069	18.17	13.42	-4.75	----	-0.01	-0.00	0.01
2070	18.22	13.42	-4.80	----	-0.01	-0.00	0.01
2071	18.28	13.43	-4.85	----	-0.01	-0.00	0.01
2072	18.33	13.43	-4.89	----	-0.01	-0.00	0.01
2073	18.38	13.44	-4.94	----	-0.01	-0.00	0.01
2074	18.42	13.44	-4.98	----	-0.01	-0.00	0.01
2075	18.46	13.44	-5.01	----	-0.01	-0.00	0.01
2076	18.48	13.45	-5.04	----	-0.01	-0.00	0.01
2077	18.50	13.45	-5.05	----	-0.01	-0.00	0.01
2078	18.50	13.45	-5.05	----	-0.01	-0.00	0.01
2079	18.48	13.45	-5.04	----	-0.01	-0.00	0.01
2080	18.46	13.45	-5.01	----	-0.01	-0.00	0.01
2081	18.43	13.44	-4.98	----	-0.01	-0.00	0.01
2082	18.39	13.44	-4.94	----	-0.01	-0.00	0.01
2083	18.34	13.44	-4.90	----	-0.01	-0.00	0.01
2084	18.28	13.44	-4.84	----	-0.01	-0.00	0.01
2085	18.22	13.43	-4.79	----	-0.01	-0.00	0.01
2086	18.15	13.43	-4.72	----	-0.01	-0.00	0.01
2087	18.08	13.43	-4.66	----	-0.01	-0.00	0.01
2088	18.01	13.42	-4.59	----	-0.01	-0.00	0.01
2089	17.95	13.42	-4.53	----	-0.01	-0.00	0.01
2090	17.89	13.41	-4.47	----	-0.01	-0.00	0.01
2091	17.83	13.41	-4.43	----	-0.01	-0.00	0.01
2092	17.79	13.41	-4.39	----	-0.01	-0.00	0.01
2093	17.76	13.41	-4.36	----	-0.01	-0.00	0.01
2094	17.75	13.40	-4.34	----	-0.01	-0.00	0.01
2095	17.74	13.40	-4.33	----	-0.01	-0.00	0.01
2096	17.74	13.40	-4.33	----	-0.01	-0.00	0.01
2097	17.75	13.40	-4.34	----	-0.01	-0.00	0.01
2098	17.76	13.41	-4.36	----	-0.01	-0.00	0.01

Summarized Estimates: Proposal				
Year	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2023				
-2097	17.38%	13.78%	-3.60%	2034

Summarized Estimates: Change from Current Law		
Cost Rate	Income Rate	Actuarial Balance
-0.01%	-0.00%	0.01%

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