

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 2025. Proceeds go to the OASDI Trust Funds.

Year	Proposal			Trust Fund Ratio 1-1-year	Change from Current Law		
	Expressed as a percentage of current-law taxable payroll				Expressed as a percentage of current-law taxable payroll		
	Cost Rate	Income Rate	Annual Balance		Cost Rate	Income Rate	Annual 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	14.01	-1.04	168	0.00	1.03	1.03
2026	15.23	14.13	-1.11	156	-0.00	1.05	1.05
2027	15.38	14.15	-1.23	144	-0.00	1.06	1.06
2028	15.55	14.20	-1.35	133	-0.00	1.07	1.07
2029	15.72	14.24	-1.47	121	-0.00	1.08	1.08
2030	15.87	14.28	-1.59	110	-0.00	1.10	1.10
2031	16.00	14.32	-1.68	98	-0.00	1.11	1.11
2032	16.14	14.36	-1.78	87	-0.00	1.12	1.13
2033	16.27	14.39	-1.88	75	-0.00	1.14	1.14
2034	16.38	14.41	-1.97	63	-0.00	1.15	1.15
2035	16.48	14.43	-2.04	51	-0.00	1.16	1.17
2036	16.55	14.45	-2.10	39	-0.00	1.18	1.18
2037	16.63	14.47	-2.16	27	-0.00	1.19	1.19
2038	16.69	14.49	-2.21	15	-0.00	1.20	1.20
2039	16.74	14.51	-2.24	2	-0.00	1.21	1.22
2040	16.78	14.52	-2.26	---	-0.00	1.23	1.23
2041	16.80	14.54	-2.27	---	-0.00	1.24	1.24
2042	16.82	14.55	-2.26	---	-0.00	1.25	1.25
2043	16.83	14.56	-2.27	---	-0.00	1.26	1.26
2044	16.84	14.57	-2.27	---	-0.00	1.27	1.27
2045	16.86	14.59	-2.27	---	-0.00	1.28	1.28
2046	16.88	14.60	-2.28	---	-0.00	1.29	1.29
2047	16.90	14.61	-2.29	---	-0.00	1.30	1.30
2048	16.92	14.62	-2.30	---	-0.00	1.31	1.31
2049	16.95	14.64	-2.32	---	-0.00	1.32	1.32
2050	16.99	14.65	-2.34	---	-0.00	1.33	1.33
2051	17.02	14.66	-2.36	---	-0.00	1.34	1.34
2052	17.06	14.67	-2.39	---	-0.00	1.34	1.35
2053	17.11	14.69	-2.42	---	-0.00	1.35	1.36
2054	17.16	14.70	-2.46	---	-0.00	1.36	1.36
2055	17.23	14.71	-2.52	---	-0.00	1.37	1.37
2056	17.30	14.73	-2.58	---	-0.00	1.38	1.38
2057	17.38	14.74	-2.64	---	-0.00	1.39	1.39
2058	17.46	14.75	-2.70	---	-0.00	1.39	1.39
2059	17.54	14.77	-2.77	---	-0.00	1.40	1.40
2060	17.62	14.78	-2.83	---	-0.00	1.41	1.41
2061	17.69	14.79	-2.90	---	-0.00	1.41	1.42
2062	17.76	14.81	-2.95	---	-0.00	1.42	1.42
2063	17.82	14.82	-3.01	---	-0.00	1.43	1.43
2064	17.88	14.83	-3.06	---	-0.00	1.43	1.43
2065	17.94	14.84	-3.10	---	-0.00	1.44	1.44
2066	18.00	14.85	-3.15	---	-0.00	1.44	1.45
2067	18.06	14.86	-3.20	---	-0.00	1.45	1.45
2068	18.11	14.87	-3.24	---	-0.00	1.46	1.46
2069	18.17	14.88	-3.29	---	-0.00	1.46	1.46
2070	18.23	14.89	-3.34	---	-0.00	1.47	1.47
2071	18.28	14.90	-3.38	---	-0.00	1.47	1.47
2072	18.33	14.91	-3.42	---	-0.00	1.48	1.48
2073	18.38	14.92	-3.46	---	-0.00	1.48	1.48
2074	18.43	14.93	-3.50	---	-0.00	1.49	1.49
2075	18.46	14.93	-3.53	---	-0.00	1.49	1.49
2076	18.49	14.94	-3.55	---	-0.00	1.49	1.50
2077	18.50	14.95	-3.55	---	-0.00	1.50	1.50
2078	18.50	14.95	-3.55	---	-0.00	1.50	1.50
2079	18.49	14.95	-3.53	---	-0.00	1.51	1.51
2080	18.46	14.96	-3.51	---	-0.00	1.51	1.51
2081	18.43	14.96	-3.47	---	-0.00	1.51	1.52
2082	18.39	14.96	-3.43	---	-0.00	1.52	1.52
2083	18.34	14.96	-3.38	---	-0.00	1.52	1.52
2084	18.29	14.96	-3.32	---	-0.00	1.53	1.53
2085	18.23	14.96	-3.26	---	-0.00	1.53	1.53
2086	18.16	14.96	-3.20	---	-0.00	1.53	1.53
2087	18.09	14.96	-3.13	---	-0.00	1.54	1.54
2088	18.02	14.96	-3.06	---	-0.00	1.54	1.54
2089	17.95	14.96	-2.99	---	-0.00	1.54	1.54
2090	17.89	14.96	-2.93	---	-0.00	1.54	1.55
2091	17.84	14.96	-2.88	---	-0.00	1.55	1.55
2092	17.80	14.96	-2.84	---	-0.00	1.55	1.55
2093	17.77	14.96	-2.81	---	-0.00	1.55	1.55
2094	17.75	14.96	-2.79	---	-0.00	1.56	1.56
2095	17.74	14.96	-2.78	---	-0.00	1.56	1.56
2096	17.74	14.97	-2.78	---	-0.00	1.56	1.56
2097	17.75	14.97	-2.78	---	-0.00	1.56	1.57
2098	17.77	14.97	-2.80	---	-0.00	1.57	1.57

Summarized Estimates: Proposal				
Year	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2023				
-2097	17.38%	15.09%	-2.29%	2039

Summarized Estimates: Change from Current Law			
Year	Cost Rate	Income Rate	Actuarial Balance
-2023	-0.00%	1.31%	1.31%

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