

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 2025 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.

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	Cost Rate	Income Rate	Annual Balance
				Ratio 1-1-year			
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	13.85	-1.19	168	0.00	0.88	0.88
2026	15.23	13.97	-1.26	155	-0.00	0.89	0.89
2027	15.38	14.00	-1.38	142	-0.00	0.90	0.90
2028	15.55	14.04	-1.51	130	-0.00	0.91	0.91
2029	15.72	14.09	-1.63	118	-0.00	0.92	0.93
2030	15.87	14.12	-1.75	105	-0.00	0.93	0.94
2031	16.00	14.16	-1.84	93	-0.00	0.95	0.95
2032	16.14	14.19	-1.95	80	-0.00	0.96	0.96
2033	16.27	14.22	-2.05	67	-0.00	0.97	0.97
2034	16.38	14.24	-2.14	55	-0.00	0.98	0.98
2035	16.48	14.26	-2.22	42	-0.00	0.99	0.99
2036	16.55	14.27	-2.28	29	-0.00	1.00	1.00
2037	16.63	14.29	-2.34	16	-0.00	1.01	1.01
2038	16.69	14.31	-2.39	2	-0.00	1.02	1.02
2039	16.74	14.33	-2.42	---	-0.00	1.03	1.04
2040	16.78	14.34	-2.43	---	-0.00	1.05	1.05
2041	16.80	14.36	-2.44	---	-0.00	1.06	1.06
2042	16.82	14.38	-2.44	---	-0.00	1.08	1.08
2043	16.83	14.40	-2.43	---	-0.00	1.09	1.09
2044	16.84	14.41	-2.43	---	-0.00	1.11	1.11
2045	16.86	14.43	-2.43	---	-0.00	1.12	1.12
2046	16.88	14.45	-2.43	---	-0.00	1.14	1.14
2047	16.90	14.46	-2.44	---	-0.00	1.15	1.15
2048	16.92	14.48	-2.44	---	-0.00	1.17	1.17
2049	16.95	14.50	-2.46	---	-0.00	1.18	1.18
2050	16.99	14.51	-2.47	---	-0.00	1.19	1.19
2051	17.02	14.53	-2.49	---	-0.00	1.20	1.21
2052	17.06	14.54	-2.51	---	-0.00	1.22	1.22
2053	17.11	14.56	-2.55	---	-0.00	1.23	1.23
2054	17.16	14.58	-2.59	---	-0.00	1.24	1.24
2055	17.23	14.59	-2.63	---	-0.00	1.25	1.25
2056	17.30	14.61	-2.69	---	-0.00	1.26	1.26
2057	17.38	14.62	-2.75	---	-0.00	1.27	1.27
2058	17.46	14.64	-2.82	---	-0.00	1.28	1.28
2059	17.54	14.66	-2.88	---	-0.00	1.29	1.29
2060	17.62	14.67	-2.94	---	-0.00	1.30	1.30
2061	17.69	14.69	-3.00	---	-0.00	1.31	1.31
2062	17.76	14.70	-3.06	---	-0.00	1.32	1.32
2063	17.82	14.72	-3.10	---	-0.00	1.33	1.33
2064	17.88	14.73	-3.15	---	-0.00	1.34	1.34
2065	17.94	14.74	-3.20	---	-0.00	1.34	1.35
2066	18.00	14.76	-3.25	---	-0.00	1.35	1.35
2067	18.06	14.77	-3.29	---	-0.00	1.36	1.36
2068	18.11	14.78	-3.33	---	-0.00	1.37	1.37
2069	18.17	14.80	-3.38	---	-0.00	1.38	1.38
2070	18.23	14.81	-3.42	---	-0.00	1.39	1.39
2071	18.28	14.82	-3.46	---	-0.00	1.39	1.40
2072	18.33	14.83	-3.50	---	-0.00	1.40	1.40
2073	18.38	14.85	-3.54	---	-0.00	1.41	1.41
2074	18.43	14.86	-3.57	---	-0.00	1.42	1.42
2075	18.46	14.87	-3.59	---	-0.00	1.43	1.43
2076	18.49	14.88	-3.61	---	-0.00	1.43	1.43
2077	18.50	14.88	-3.62	---	-0.00	1.44	1.44
2078	18.50	14.89	-3.61	---	-0.00	1.44	1.44
2079	18.49	14.90	-3.59	---	-0.00	1.45	1.45
2080	18.46	14.90	-3.56	---	-0.00	1.45	1.46
2081	18.43	14.90	-3.53	---	-0.00	1.46	1.46
2082	18.39	14.91	-3.48	---	-0.00	1.47	1.47
2083	18.34	14.91	-3.43	---	-0.00	1.47	1.47
2084	18.29	14.91	-3.37	---	-0.00	1.48	1.48
2085	18.23	14.91	-3.31	---	-0.00	1.48	1.48
2086	18.16	14.92	-3.24	---	-0.00	1.49	1.49
2087	18.09	14.92	-3.17	---	-0.00	1.49	1.49
2088	18.02	14.92	-3.10	---	-0.00	1.50	1.50
2089	17.95	14.92	-3.03	---	-0.00	1.50	1.50
2090	17.89	14.92	-2.97	---	-0.00	1.50	1.51
2091	17.84	14.92	-2.92	---	-0.00	1.51	1.51
2092	17.80	14.92	-2.88	---	-0.00	1.51	1.51
2093	17.77	14.92	-2.85	---	-0.00	1.52	1.52
2094	17.75	14.93	-2.83	---	-0.00	1.52	1.52
2095	17.74	14.93	-2.81	---	-0.00	1.53	1.53
2096	17.74	14.93	-2.81	---	-0.00	1.53	1.53
2097	17.75	14.94	-2.81	---	-0.00	1.53	1.53
2098	17.77	14.94	-2.83	---	-0.00	1.54	1.54

Summarized Estimates: Proposal				
Year	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2023				
-2097	17.38%	14.98%	-2.40%	2038

Summarized Estimates: Change from Current Law			
Year	Cost Rate	Income Rate	Actuarial Balance
-2097	-0.00%	1.20%	1.20%

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