

**Detailed Single Year Tables**  
**Category of Change: Cost-of-Living Adjustment**

**Proposed Provision: A9. For single/head-of-household/married-filing-separate taxpayers with modified adjusted gross income (MAGI) below \$91,500 and for joint filers with MAGI below \$183,000 for December 2021 (\$85,000 and \$170,000 multiplied by estimated CPI-U for 2018-2021), use the chain-weighted version of the Consumer Price Index for All Urban Consumers (C-CPI-U) to calculate the cost-of-living adjustment (COLA), beginning with the December 2021 COLA. For those beneficiaries whose MAGI is above these thresholds, provide no COLA. Use prior tax year income data for this determination. Index the eligibility income threshold amounts to the CPI-U after December 2021.**

<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</b>	<b>Trust Fund</b>	<b>Cost Rate</b>	<b>Income</b>		<b>Annual</b>	<b>Balance</b>
	<b>Cost Rate</b>	<b>Rate</b>	<b>Balance</b>	<b>Ratio</b>		<b>Rate</b>	<b>Balance</b>	<b>Ratio</b>	
				<b>1-1-year</b>					
2019	13.91	12.85	-1.06	273	0.00	0.00	0.00	0.00	0.00
2020	13.94	12.87	-1.07	260	0.00	0.00	0.00	0.00	0.00
2021	14.09	12.90	-1.19	245	0.00	0.00	0.00	0.00	0.00
2022	14.16	12.92	-1.24	231	-0.07	-0.00	0.07	0.07	0.07
2023	14.25	12.93	-1.32	216	-0.15	-0.01	0.14	0.14	0.14
2024	14.36	12.96	-1.40	201	-0.22	-0.01	0.21	0.21	0.21
2025	14.49	12.97	-1.51	187	-0.30	-0.01	0.29	0.29	0.29
2026	14.61	13.09	-1.52	172	-0.37	-0.02	0.36	0.36	0.36
2027	14.74	13.11	-1.63	158	-0.45	-0.02	0.43	0.43	0.43
2028	14.90	13.15	-1.76	144	-0.53	-0.03	0.50	0.50	0.50
2029	15.02	13.16	-1.86	131	-0.60	-0.03	0.57	0.57	0.57
2030	15.13	13.17	-1.96	118	-0.68	-0.04	0.64	0.64	0.64
2031	15.22	13.18	-2.04	104	-0.75	-0.04	0.71	0.71	0.71
2032	15.29	13.18	-2.11	91	-0.81	-0.04	0.77	0.77	0.77
2033	15.35	13.19	-2.16	78	-0.88	-0.05	0.83	0.83	0.83
2034	15.38	13.19	-2.19	65	-0.94	-0.05	0.89	0.89	0.89
2035	15.40	13.20	-2.20	52	-1.00	-0.05	0.95	0.95	0.95
2036	15.40	13.20	-2.20	38	-1.06	-0.06	1.00	1.00	1.00
2037	15.40	13.20	-2.20	25	-1.11	-0.06	1.05	1.05	1.05
2038	15.40	13.20	-2.20	11	-1.16	-0.06	1.10	1.10	1.10
2039	15.39	13.20	-2.19	---	-1.21	-0.07	1.15	1.15	1.15
2040	15.36	13.20	-2.15	---	-1.26	-0.07	1.19	1.19	1.19
2041	15.31	13.20	-2.11	---	-1.30	-0.07	1.23	1.23	1.23
2042	15.25	13.20	-2.05	---	-1.34	-0.07	1.26	1.26	1.26
2043	15.19	13.20	-1.99	---	-1.37	-0.08	1.29	1.29	1.29
2044	15.12	13.19	-1.93	---	-1.40	-0.08	1.32	1.32	1.32
2045	15.06	13.19	-1.87	---	-1.43	-0.08	1.35	1.35	1.35
2046	15.00	13.19	-1.81	---	-1.46	-0.08	1.37	1.37	1.37
2047	14.95	13.19	-1.76	---	-1.48	-0.08	1.40	1.40	1.40
2048	14.90	13.18	-1.72	---	-1.50	-0.08	1.42	1.42	1.42
2049	14.86	13.18	-1.68	---	-1.52	-0.09	1.44	1.44	1.44
2050	14.83	13.18	-1.64	---	-1.54	-0.09	1.45	1.45	1.45
2051	14.80	13.18	-1.62	---	-1.56	-0.09	1.47	1.47	1.47
2052	14.78	13.18	-1.60	---	-1.58	-0.09	1.49	1.49	1.49
2053	14.77	13.18	-1.59	---	-1.60	-0.09	1.51	1.51	1.51
2054	14.77	13.18	-1.59	---	-1.62	-0.09	1.52	1.52	1.52
2055	14.77	13.18	-1.59	---	-1.64	-0.09	1.54	1.54	1.54
2056	14.78	13.19	-1.60	---	-1.66	-0.09	1.56	1.56	1.56
2057	14.80	13.19	-1.61	---	-1.68	-0.10	1.58	1.58	1.58
2058	14.83	13.19	-1.64	---	-1.70	-0.10	1.60	1.60	1.60
2059	14.85	13.19	-1.66	---	-1.72	-0.10	1.62	1.62	1.62
2060	14.88	13.20	-1.68	---	-1.75	-0.10	1.65	1.65	1.65
2061	14.91	13.20	-1.71	---	-1.77	-0.10	1.67	1.67	1.67
2062	14.93	13.20	-1.73	---	-1.80	-0.10	1.70	1.70	1.70
2063	14.96	13.20	-1.76	---	-1.83	-0.11	1.72	1.72	1.72
2064	14.98	13.21	-1.78	---	-1.86	-0.11	1.75	1.75	1.75
2065	15.01	13.21	-1.80	---	-1.89	-0.11	1.78	1.78	1.78
2066	15.04	13.21	-1.83	---	-1.92	-0.11	1.81	1.81	1.81
2067	15.07	13.21	-1.85	---	-1.95	-0.11	1.84	1.84	1.84
2068	15.09	13.22	-1.88	---	-1.98	-0.11	1.87	1.87	1.87
2069	15.12	13.22	-1.90	---	-2.01	-0.12	1.90	1.90	1.90
2070	15.15	13.22	-1.93	---	-2.04	-0.12	1.93	1.93	1.93
2071	15.17	13.22	-1.95	---	-2.08	-0.12	1.96	1.96	1.96
2072	15.19	13.22	-1.97	---	-2.11	-0.12	1.99	1.99	1.99
2073	15.21	13.23	-1.98	---	-2.14	-0.12	2.02	2.02	2.02
2074	15.22	13.23	-1.99	---	-2.17	-0.13	2.05	2.05	2.05
2075	15.22	13.23	-2.00	---	-2.21	-0.13	2.08	2.08	2.08
2076	15.22	13.23	-1.99	---	-2.24	-0.13	2.11	2.11	2.11
2077	15.21	13.23	-1.98	---	-2.27	-0.13	2.14	2.14	2.14
2078	15.18	13.23	-1.96	---	-2.30	-0.13	2.17	2.17	2.17
2079	15.15	13.23	-1.92	---	-2.33	-0.14	2.19	2.19	2.19
2080	15.11	13.22	-1.88	---	-2.36	-0.14	2.22	2.22	2.22
2081	15.06	13.22	-1.84	---	-2.38	-0.14	2.24	2.24	2.24
2082	15.01	13.22	-1.80	---	-2.41	-0.14	2.27	2.27	2.27
2083	14.97	13.22	-1.75	---	-2.43	-0.14	2.29	2.29	2.29
2084	14.92	13.21	-1.71	---	-2.46	-0.14	2.32	2.32	2.32
2085	14.87	13.21	-1.66	---	-2.48	-0.14	2.34	2.34	2.34
2086	14.83	13.21	-1.62	---	-2.51	-0.15	2.36	2.36	2.36
2087	14.79	13.20	-1.59	---	-2.53	-0.15	2.39	2.39	2.39
2088	14.77	13.20	-1.57	---	-2.56	-0.15	2.41	2.41	2.41
2089	14.75	13.20	-1.55	---	-2.58	-0.15	2.43	2.43	2.43
2090	14.75	13.20	-1.55	---	-2.61	-0.15	2.46	2.46	2.46
2091	14.75	13.20	-1.55	---	-2.64	-0.15	2.48	2.48	2.48
2092	14.77	13.20	-1.56	---	-2.66	-0.16	2.51	2.51	2.51
2093	14.78	13.20	-1.58	---	-2.69	-0.16	2.53	2.53	2.53
2094	14.80	13.21	-1.60	---	-2.72	-0.16	2.56	2.56	2.56

<b>Summarized Estimates: Proposal</b>				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion <sup>1</sup>
-2093	15.09%	13.73%	-1.37%	2038

<b>Summarized Estimates: Change from Current Law</b>			
Cost Rate	Income Rate	Actuarial Balance	
-1.50%	-0.08%	1.42%	

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