

Detailed Single Year Tables

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

Proposed Provision: F6. Apply a 6.2 percent tax on investment income as defined in the Affordable Care Act (ACA), with unindexed thresholds as in the ACA (\$200,000 for single filer, \$250,000 for married filing jointly), starting in 2023. Proceeds go to the OASI and DI 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 | | Trust Fund Ratio | Cost Rate | Income | |
| | | Rate | Annual Balance | | | Rate | Annual Balance |
| 2021 | 14.11 | 12.31 | -1.81 | 253 | 0.00 | 0.00 | 0.00 |
| 2022 | 14.30 | 12.93 | -1.38 | 231 | 0.00 | 0.00 | 0.00 |
| 2023 | 14.43 | 13.65 | -0.78 | 214 | 0.00 | 0.74 | 0.74 |
| 2024 | 14.63 | 13.68 | -0.95 | 201 | -0.00 | 0.74 | 0.74 |
| 2025 | 14.85 | 13.71 | -1.15 | 187 | -0.00 | 0.75 | 0.75 |
| 2026 | 15.10 | 13.84 | -1.27 | 173 | -0.00 | 0.76 | 0.76 |
| 2027 | 15.36 | 13.86 | -1.50 | 159 | -0.00 | 0.76 | 0.77 |
| 2028 | 15.62 | 13.91 | -1.71 | 145 | -0.00 | 0.77 | 0.77 |
| 2029 | 15.87 | 13.95 | -1.92 | 130 | -0.00 | 0.78 | 0.78 |
| 2030 | 16.11 | 13.98 | -2.13 | 115 | -0.00 | 0.79 | 0.79 |
| 2031 | 16.28 | 14.00 | -2.28 | 100 | -0.00 | 0.80 | 0.80 |
| 2032 | 16.43 | 14.02 | -2.41 | 85 | -0.00 | 0.80 | 0.81 |
| 2033 | 16.56 | 14.04 | -2.51 | 70 | -0.00 | 0.81 | 0.82 |
| 2034 | 16.66 | 14.06 | -2.60 | 55 | -0.00 | 0.82 | 0.82 |
| 2035 | 16.73 | 14.07 | -2.66 | 40 | -0.00 | 0.83 | 0.83 |
| 2036 | 16.80 | 14.09 | -2.71 | 25 | -0.00 | 0.84 | 0.84 |
| 2037 | 16.86 | 14.11 | -2.76 | 9 | -0.00 | 0.85 | 0.85 |
| 2038 | 16.91 | 14.12 | -2.79 | ---- | -0.00 | 0.86 | 0.86 |
| 2039 | 16.95 | 14.13 | -2.82 | ---- | -0.00 | 0.87 | 0.87 |
| 2040 | 16.98 | 14.15 | -2.83 | ---- | -0.00 | 0.88 | 0.88 |
| 2041 | 17.02 | 14.16 | -2.85 | ---- | -0.00 | 0.89 | 0.89 |
| 2042 | 17.04 | 14.17 | -2.86 | ---- | -0.00 | 0.90 | 0.90 |
| 2043 | 17.04 | 14.18 | -2.86 | ---- | -0.00 | 0.91 | 0.91 |
| 2044 | 17.04 | 14.20 | -2.85 | ---- | -0.00 | 0.92 | 0.92 |
| 2045 | 17.05 | 14.21 | -2.84 | ---- | -0.00 | 0.93 | 0.93 |
| 2046 | 17.06 | 14.22 | -2.84 | ---- | -0.00 | 0.94 | 0.94 |
| 2047 | 17.08 | 14.23 | -2.85 | ---- | -0.00 | 0.94 | 0.95 |
| 2048 | 17.10 | 14.24 | -2.86 | ---- | -0.00 | 0.95 | 0.95 |
| 2049 | 17.12 | 14.25 | -2.87 | ---- | -0.00 | 0.96 | 0.96 |
| 2050 | 17.14 | 14.26 | -2.88 | ---- | -0.00 | 0.97 | 0.97 |
| 2051 | 17.16 | 14.27 | -2.89 | ---- | -0.00 | 0.98 | 0.98 |
| 2052 | 17.19 | 14.28 | -2.90 | ---- | -0.00 | 0.99 | 0.99 |
| 2053 | 17.22 | 14.29 | -2.92 | ---- | -0.00 | 0.99 | 1.00 |
| 2054 | 17.25 | 14.30 | -2.95 | ---- | -0.00 | 1.00 | 1.00 |
| 2055 | 17.29 | 14.31 | -2.98 | ---- | -0.00 | 1.01 | 1.01 |
| 2056 | 17.34 | 14.32 | -3.01 | ---- | -0.00 | 1.02 | 1.02 |
| 2057 | 17.38 | 14.34 | -3.05 | ---- | -0.00 | 1.02 | 1.02 |
| 2058 | 17.44 | 14.35 | -3.09 | ---- | -0.00 | 1.03 | 1.03 |
| 2059 | 17.49 | 14.36 | -3.13 | ---- | -0.00 | 1.04 | 1.04 |
| 2060 | 17.55 | 14.37 | -3.18 | ---- | -0.00 | 1.04 | 1.04 |
| 2061 | 17.60 | 14.38 | -3.22 | ---- | -0.00 | 1.05 | 1.05 |
| 2062 | 17.65 | 14.39 | -3.26 | ---- | -0.00 | 1.05 | 1.06 |
| 2063 | 17.70 | 14.40 | -3.30 | ---- | -0.00 | 1.06 | 1.06 |
| 2064 | 17.75 | 14.41 | -3.34 | ---- | -0.00 | 1.07 | 1.07 |
| 2065 | 17.80 | 14.42 | -3.38 | ---- | -0.00 | 1.07 | 1.07 |
| 2066 | 17.85 | 14.43 | -3.42 | ---- | -0.00 | 1.08 | 1.08 |
| 2067 | 17.90 | 14.44 | -3.46 | ---- | -0.00 | 1.08 | 1.08 |
| 2068 | 17.95 | 14.45 | -3.50 | ---- | -0.00 | 1.09 | 1.09 |
| 2069 | 18.01 | 14.46 | -3.55 | ---- | -0.00 | 1.09 | 1.09 |
| 2070 | 18.07 | 14.47 | -3.60 | ---- | -0.00 | 1.10 | 1.10 |
| 2071 | 18.12 | 14.48 | -3.64 | ---- | -0.00 | 1.10 | 1.10 |
| 2072 | 18.17 | 14.49 | -3.69 | ---- | -0.00 | 1.11 | 1.11 |
| 2073 | 18.22 | 14.49 | -3.73 | ---- | -0.00 | 1.11 | 1.11 |
| 2074 | 18.27 | 14.50 | -3.77 | ---- | -0.00 | 1.12 | 1.12 |
| 2075 | 18.31 | 14.51 | -3.80 | ---- | -0.00 | 1.12 | 1.12 |
| 2076 | 18.35 | 14.52 | -3.83 | ---- | -0.00 | 1.13 | 1.13 |
| 2077 | 18.37 | 14.52 | -3.84 | ---- | -0.00 | 1.13 | 1.13 |
| 2078 | 18.37 | 14.53 | -3.85 | ---- | -0.00 | 1.13 | 1.14 |
| 2079 | 18.37 | 14.53 | -3.84 | ---- | -0.00 | 1.14 | 1.14 |
| 2080 | 18.35 | 14.54 | -3.81 | ---- | -0.00 | 1.14 | 1.14 |
| 2081 | 18.33 | 14.54 | -3.79 | ---- | -0.00 | 1.15 | 1.15 |
| 2082 | 18.29 | 14.54 | -3.75 | ---- | -0.00 | 1.15 | 1.15 |
| 2083 | 18.25 | 14.54 | -3.71 | ---- | -0.00 | 1.15 | 1.15 |
| 2084 | 18.20 | 14.54 | -3.65 | ---- | -0.00 | 1.16 | 1.16 |
| 2085 | 18.14 | 14.54 | -3.59 | ---- | -0.00 | 1.16 | 1.16 |
| 2086 | 18.08 | 14.54 | -3.53 | ---- | -0.00 | 1.16 | 1.17 |
| 2087 | 18.01 | 14.54 | -3.46 | ---- | -0.00 | 1.17 | 1.17 |
| 2088 | 17.94 | 14.54 | -3.39 | ---- | -0.00 | 1.17 | 1.17 |
| 2089 | 17.87 | 14.54 | -3.33 | ---- | -0.00 | 1.17 | 1.18 |
| 2090 | 17.81 | 14.54 | -3.27 | ---- | -0.00 | 1.18 | 1.18 |
| 2091 | 17.77 | 14.54 | -3.22 | ---- | -0.00 | 1.18 | 1.18 |
| 2092 | 17.73 | 14.54 | -3.19 | ---- | -0.00 | 1.18 | 1.18 |
| 2093 | 17.71 | 14.54 | -3.17 | ---- | -0.00 | 1.19 | 1.19 |
| 2094 | 17.70 | 14.55 | -3.15 | ---- | -0.00 | 1.19 | 1.19 |
| 2095 | 17.70 | 14.55 | -3.15 | ---- | -0.00 | 1.19 | 1.19 |
| 2096 | 17.70 | 14.55 | -3.15 | ---- | -0.00 | 1.19 | 1.20 |

| Summarized Estimates: Proposal | | | | |
|---------------------------------------|-----------|-------------|-------------------|--|
| | Cost Rate | Income Rate | Actuarial Balance | Year of reserve depletion ¹ |
| 2021 | | | | |
| -2095 | 17.31% | 14.74% | -2.58% | 2037 |

| Summarized Estimates: Change from Current Law | | | |
|--|-----------|-------------|-------------------|
| | Cost Rate | Income Rate | Actuarial Balance |
| | -0.00% | 0.96% | 0.96% |

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