

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

**Proposed Provision: A5. Starting December 2017, add 1 percentage point to the annual COLA for beneficiaries who have lived past a "specified age". The "specified age" is the sum of: (1) 65 and (2) the unisex cohort life expectancy at age 65.**

| <b>Proposal</b>  |                  |             |                |                   | <b>Change from Present Law</b>                           |             |                |  |
|--|------------------|-------------|----------------|-------------------|--|-------------|----------------|--|
| Expressed as a percentage of present-law taxable payroll |                  |             |                |                   | Expressed as a percentage of present-law taxable payroll |             |                |  |
| <b>Year</b>  | <b>Income</b>    |             | <b>Annual</b>  | <b>Trust Fund</b> | <b>Income</b>  |             | <b>Annual</b>  |  |
|  | <b>Cost Rate</b> | <b>Rate</b> | <b>Balance</b> | <b>Ratio</b>      | <b>Cost Rate</b>   | <b>Rate</b> | <b>Balance</b> |  |
|  |                  |             |                | <b>1-1-year</b>   |  |             |                |  |
| 2016   | 14.05            | 12.94       | -1.10          | 303               | 0.00   | 0.00        | 0.00           |  |
| 2017   | 13.72            | 12.92       | -0.80          | 293               | 0.00   | 0.00        | 0.00           |  |
| 2018   | 13.87            | 12.96       | -0.91          | 277               | 0.01   | 0.00        | -0.01          |  |
| 2019   | 14.01            | 12.97       | -1.04          | 261               | 0.02   | 0.00        | -0.02          |  |
| 2020   | 14.17            | 12.98       | -1.19          | 245               | 0.03   | 0.00        | -0.03          |  |
| 2021   | 14.31            | 13.01       | -1.31          | 230               | 0.04   | 0.00        | -0.04          |  |
| 2022   | 14.54            | 13.04       | -1.50          | 214               | 0.05   | 0.00        | -0.05          |  |
| 2023   | 14.81            | 13.06       | -1.75          | 198               | 0.06   | 0.00        | -0.05          |  |
| 2024   | 15.08            | 13.10       | -1.99          | 181               | 0.06   | 0.00        | -0.06          |  |
| 2025   | 15.35            | 13.11       | -2.24          | 163               | 0.06   | 0.00        | -0.06          |  |
| 2026   | 15.54            | 13.13       | -2.41          | 146               | 0.07   | 0.00        | -0.06          |  |
| 2027   | 15.72            | 13.15       | -2.57          | 129               | 0.07   | 0.00        | -0.07          |  |
| 2028   | 15.89            | 13.16       | -2.73          | 112               | 0.07   | 0.00        | -0.07          |  |
| 2029   | 16.04            | 13.17       | -2.87          | 94                | 0.08   | 0.00        | -0.07          |  |
| 2030   | 16.18            | 13.18       | -3.00          | 77                | 0.08   | 0.00        | -0.07          |  |
| 2031   | 16.30            | 13.19       | -3.11          | 59                | 0.08   | 0.00        | -0.08          |  |
| 2032   | 16.41            | 13.20       | -3.21          | 41                | 0.08   | 0.00        | -0.08          |  |
| 2033   | 16.50            | 13.21       | -3.28          | 22                | 0.09   | 0.00        | -0.08          |  |
| 2034   | 16.56            | 13.22       | -3.34          | 3                 | 0.09   | 0.01        | -0.09          |  |
| 2035   | 16.59            | 13.22       | -3.37          | ---               | 0.09   | 0.01        | -0.09          |  |
| 2036   | 16.65            | 13.23       | -3.43          | ---               | 0.10   | 0.01        | -0.09          |  |
| 2037   | 16.70            | 13.23       | -3.47          | ---               | 0.10   | 0.01        | -0.10          |  |
| 2038   | 16.72            | 13.24       | -3.48          | ---               | 0.10   | 0.01        | -0.10          |  |
| 2039   | 16.71            | 13.24       | -3.48          | ---               | 0.10   | 0.01        | -0.10          |  |
| 2040   | 16.70            | 13.24       | -3.46          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2041   | 16.67            | 13.24       | -3.43          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2042   | 16.64            | 13.24       | -3.40          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2043   | 16.61            | 13.24       | -3.37          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2044   | 16.58            | 13.24       | -3.34          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2045   | 16.56            | 13.24       | -3.33          | ---               | 0.11   | 0.01        | -0.11          |  |
| 2046   | 16.54            | 13.24       | -3.30          | ---               | 0.12   | 0.01        | -0.11          |  |
| 2047   | 16.52            | 13.24       | -3.28          | ---               | 0.12   | 0.01        | -0.11          |  |
| 2048   | 16.50            | 13.24       | -3.27          | ---               | 0.12   | 0.01        | -0.11          |  |
| 2049   | 16.49            | 13.24       | -3.25          | ---               | 0.12   | 0.01        | -0.11          |  |
| 2050   | 16.48            | 13.24       | -3.24          | ---               | 0.12   | 0.01        | -0.12          |  |
| 2051   | 16.48            | 13.24       | -3.24          | ---               | 0.12   | 0.01        | -0.12          |  |
| 2052   | 16.50            | 13.24       | -3.25          | ---               | 0.13   | 0.01        | -0.12          |  |
| 2053   | 16.52            | 13.24       | -3.28          | ---               | 0.13   | 0.01        | -0.12          |  |
| 2054   | 16.55            | 13.25       | -3.30          | ---               | 0.13   | 0.01        | -0.12          |  |
| 2055   | 16.59            | 13.25       | -3.34          | ---               | 0.12   | 0.01        | -0.12          |  |
| 2056   | 16.63            | 13.25       | -3.38          | ---               | 0.12   | 0.01        | -0.11          |  |
| 2057   | 16.68            | 13.26       | -3.42          | ---               | 0.12   | 0.01        | -0.11          |  |
| 2058   | 16.72            | 13.26       | -3.46          | ---               | 0.12   | 0.01        | -0.11          |  |
| 2059   | 16.77            | 13.26       | -3.51          | ---               | 0.11   | 0.01        | -0.11          |  |
| 2060   | 16.82            | 13.27       | -3.55          | ---               | 0.11   | 0.01        | -0.11          |  |
| 2061   | 16.87            | 13.27       | -3.60          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2062   | 16.92            | 13.28       | -3.64          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2063   | 16.96            | 13.28       | -3.69          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2064   | 17.01            | 13.28       | -3.73          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2065   | 17.06            | 13.29       | -3.78          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2066   | 17.11            | 13.29       | -3.82          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2067   | 17.17            | 13.29       | -3.87          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2068   | 17.22            | 13.30       | -3.92          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2069   | 17.27            | 13.30       | -3.97          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2070   | 17.32            | 13.30       | -4.02          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2071   | 17.37            | 13.31       | -4.07          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2072   | 17.41            | 13.31       | -4.11          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2073   | 17.45            | 13.31       | -4.14          | ---               | 0.11   | 0.01        | -0.11          |  |
| 2074   | 17.48            | 13.31       | -4.17          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2075   | 17.50            | 13.32       | -4.18          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2076   | 17.51            | 13.32       | -4.20          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2077   | 17.52            | 13.32       | -4.20          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2078   | 17.52            | 13.32       | -4.20          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2079   | 17.51            | 13.32       | -4.20          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2080   | 17.51            | 13.32       | -4.19          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2081   | 17.51            | 13.32       | -4.19          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2082   | 17.51            | 13.32       | -4.20          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2083   | 17.53            | 13.32       | -4.21          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2084   | 17.55            | 13.32       | -4.23          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2085   | 17.58            | 13.32       | -4.26          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2086   | 17.61            | 13.32       | -4.29          | ---               | 0.11   | 0.01        | -0.10          |  |
| 2087   | 17.65            | 13.33       | -4.33          | ---               | 0.11   | 0.01        | -0.11          |  |
| 2088   | 17.70            | 13.33       | -4.37          | ---               | 0.11   | 0.01        | -0.11          |  |
| 2089   | 17.74            | 13.33       | -4.41          | ---               | 0.11   | 0.01        | -0.11          |  |
| 2090   | 17.79            | 13.34       | -4.46          | ---               | 0.11   | 0.01        | -0.11          |  |
| 2091   | 17.84            | 13.34       | -4.50          | ---               | 0.11   | 0.01        | -0.11          |  |

| <b>Summarized Estimates: Proposal</b> |           |             |                   |  |
|---------------------------------------|-----------|-------------|-------------------|--|
|                                       | Cost Rate | Income Rate | Actuarial Balance | Year of reserve depletion <sup>1</sup> |
| 2016                                  |           |             |                   |  |
| -2090                                 | 16.60%    | 13.85%      | -2.75%            | 2034                                   |

| <b>Summarized Estimates: Change from Present Law</b> |             |                   |
|--|-------------|-------------------|
| Cost Rate  | Income Rate | Actuarial Balance |
| 0.10%  | 0.01%       | -0.09%            |

<sup>1</sup> Under present law, the year of Trust Fund reserve depletion is 2034.