

Detailed Single Year Tables
Category of Change: Taxation of Benefits

Proposed Provision: H4. Increase the threshold for taxation of OASDI benefits to \$50,000 for single filers and \$100,000 for joint filers starting in 2019. Taxation of benefits revenues transferred to the Hospital Insurance (HI) Trust Fund would be the same as if the current-law computation applied.

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				
2017	13.41	13.03	-0.38	298	0.00	0.00	0.00	
2018	13.49	12.93	-0.56	287	0.00	0.00	0.00	
2019	13.70	12.71	-0.99	273	0.00	-0.24	-0.24	
2020	13.85	12.72	-1.13	257	0.00	-0.24	-0.24	
2021	14.02	12.76	-1.26	241	0.00	-0.23	-0.24	
2022	14.26	12.79	-1.47	225	0.00	-0.23	-0.24	
2023	14.55	12.82	-1.73	209	0.00	-0.23	-0.24	
2024	14.83	12.85	-1.98	191	0.00	-0.23	-0.23	
2025	15.10	12.87	-2.23	173	0.00	-0.23	-0.23	
2026	15.37	12.91	-2.47	155	0.00	-0.23	-0.23	
2027	15.62	12.93	-2.69	136	0.00	-0.23	-0.23	
2028	15.85	12.95	-2.91	117	0.00	-0.22	-0.22	
2029	16.07	12.97	-3.10	98	0.00	-0.22	-0.22	
2030	16.27	12.98	-3.28	79	0.00	-0.21	-0.21	
2031	16.45	13.00	-3.45	59	0.00	-0.21	-0.21	
2032	16.61	13.02	-3.59	39	0.00	-0.20	-0.20	
2033	16.74	13.03	-3.71	18	0.00	-0.19	-0.19	
2034	16.85	13.05	-3.80	----	0.00	-0.19	-0.19	
2035	16.93	13.06	-3.87	----	0.00	-0.18	-0.18	
2036	16.99	13.07	-3.92	----	0.00	-0.17	-0.17	
2037	17.02	13.08	-3.94	----	0.00	-0.17	-0.17	
2038	17.02	13.09	-3.93	----	0.00	-0.16	-0.16	
2039	17.00	13.10	-3.90	----	0.00	-0.15	-0.15	
2040	16.96	13.10	-3.86	----	0.00	-0.14	-0.14	
2041	16.92	13.11	-3.81	----	0.00	-0.14	-0.14	
2042	16.86	13.11	-3.75	----	0.00	-0.13	-0.13	
2043	16.81	13.12	-3.69	----	0.00	-0.12	-0.12	
2044	16.76	13.12	-3.64	----	0.00	-0.11	-0.12	
2045	16.72	13.13	-3.59	----	0.00	-0.11	-0.11	
2046	16.68	13.13	-3.55	----	0.00	-0.10	-0.10	
2047	16.65	13.14	-3.51	----	0.00	-0.10	-0.10	
2048	16.62	13.14	-3.47	----	0.00	-0.09	-0.09	
2049	16.59	13.15	-3.44	----	0.00	-0.09	-0.09	
2050	16.57	13.15	-3.42	----	0.00	-0.08	-0.08	
2051	16.56	13.16	-3.40	----	0.00	-0.08	-0.08	
2052	16.56	13.16	-3.40	----	0.00	-0.07	-0.07	
2053	16.57	13.17	-3.40	----	0.00	-0.07	-0.07	
2054	16.59	13.17	-3.42	----	0.00	-0.06	-0.06	
2055	16.62	13.18	-3.44	----	0.00	-0.06	-0.06	
2056	16.66	13.18	-3.47	----	0.00	-0.06	-0.06	
2057	16.70	13.19	-3.51	----	0.00	-0.05	-0.05	
2058	16.74	13.20	-3.54	----	0.00	-0.05	-0.05	
2059	16.78	13.20	-3.58	----	0.00	-0.05	-0.05	
2060	16.83	13.21	-3.62	----	0.00	-0.04	-0.04	
2061	16.87	13.21	-3.66	----	0.00	-0.04	-0.04	
2062	16.92	13.22	-3.70	----	0.00	-0.04	-0.04	
2063	16.97	13.23	-3.74	----	0.00	-0.04	-0.04	
2064	17.02	13.23	-3.79	----	0.00	-0.03	-0.03	
2065	17.07	13.24	-3.83	----	0.00	-0.03	-0.03	
2066	17.12	13.24	-3.88	----	0.00	-0.03	-0.03	
2067	17.17	13.25	-3.92	----	0.00	-0.03	-0.03	
2068	17.22	13.25	-3.97	----	0.00	-0.03	-0.03	
2069	17.27	13.26	-4.02	----	0.00	-0.03	-0.03	
2070	17.33	13.26	-4.07	----	0.00	-0.02	-0.02	
2071	17.37	13.26	-4.11	----	0.00	-0.02	-0.02	
2072	17.41	13.27	-4.14	----	0.00	-0.02	-0.02	
2073	17.45	13.27	-4.18	----	0.00	-0.02	-0.02	
2074	17.48	13.28	-4.20	----	0.00	-0.02	-0.02	
2075	17.50	13.28	-4.22	----	0.00	-0.02	-0.02	
2076	17.52	13.28	-4.24	----	0.00	-0.02	-0.02	
2077	17.52	13.28	-4.24	----	0.00	-0.02	-0.02	
2078	17.52	13.28	-4.24	----	0.00	-0.02	-0.02	
2079	17.52	13.28	-4.23	----	0.00	-0.01	-0.01	
2080	17.51	13.28	-4.23	----	0.00	-0.01	-0.01	
2081	17.51	13.28	-4.22	----	0.00	-0.01	-0.01	
2082	17.51	13.29	-4.22	----	0.00	-0.01	-0.01	
2083	17.51	13.29	-4.23	----	0.00	-0.01	-0.01	
2084	17.53	13.29	-4.24	----	0.00	-0.01	-0.01	
2085	17.55	13.29	-4.26	----	0.00	-0.01	-0.01	
2086	17.58	13.29	-4.29	----	0.00	-0.01	-0.01	
2087	17.62	13.29	-4.32	----	0.00	-0.01	-0.01	
2088	17.66	13.30	-4.36	----	0.00	-0.01	-0.01	
2089	17.70	13.30	-4.40	----	0.00	-0.01	-0.01	
2090	17.75	13.30	-4.44	----	0.00	-0.01	-0.01	
2091	17.80	13.31	-4.49	----	0.00	-0.01	-0.01	
2092	17.84	13.31	-4.53	----	0.00	-0.01	-0.01	

Summarized Estimates: Proposal				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2017				
-2091	16.67%	13.73%	-2.93%	2033

Summarized Estimates: Change from Current Law		
Cost Rate	Income Rate	Actuarial Balance
0.00%	-0.10%	-0.11%

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