

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 2018. 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 Present Law		
Expressed as a percentage of present-law taxable payroll					Expressed as a percentage of present-law taxable payroll		
Year	Cost Rate	Income		Trust Fund	Cost Rate	Income	
		Rate	Annual Balance	Ratio 1-1-year		Rate	Annual Balance
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	13.86	12.70	-1.16	277	0.00	-0.26	-0.26
2019	13.99	12.71	-1.28	260	0.00	-0.26	-0.26
2020	14.13	12.72	-1.41	243	0.00	-0.26	-0.26
2021	14.27	12.75	-1.53	226	0.00	-0.26	-0.26
2022	14.49	12.78	-1.71	209	0.00	-0.26	-0.26
2023	14.76	12.80	-1.96	191	0.00	-0.25	-0.26
2024	15.02	12.84	-2.19	173	0.00	-0.25	-0.26
2025	15.29	12.86	-2.43	154	0.00	-0.25	-0.25
2026	15.47	12.88	-2.59	136	0.00	-0.25	-0.25
2027	15.65	12.90	-2.75	118	0.00	-0.24	-0.24
2028	15.81	12.92	-2.90	100	0.00	-0.24	-0.24
2029	15.97	12.94	-3.03	81	0.00	-0.23	-0.23
2030	16.10	12.95	-3.15	63	0.00	-0.23	-0.23
2031	16.22	12.97	-3.25	44	0.00	-0.22	-0.22
2032	16.33	12.99	-3.34	25	0.00	-0.21	-0.21
2033	16.41	13.00	-3.41	5	0.00	-0.21	-0.21
2034	16.46	13.01	-3.45	----	0.00	-0.20	-0.20
2035	16.50	13.02	-3.47	----	0.00	-0.19	-0.19
2036	16.56	13.04	-3.52	----	0.00	-0.18	-0.18
2037	16.60	13.05	-3.55	----	0.00	-0.18	-0.18
2038	16.61	13.06	-3.55	----	0.00	-0.17	-0.17
2039	16.61	13.07	-3.54	----	0.00	-0.16	-0.16
2040	16.59	13.08	-3.51	----	0.00	-0.15	-0.15
2041	16.56	13.09	-3.48	----	0.00	-0.15	-0.15
2042	16.53	13.09	-3.44	----	0.00	-0.14	-0.14
2043	16.50	13.10	-3.40	----	0.00	-0.13	-0.13
2044	16.47	13.11	-3.36	----	0.00	-0.13	-0.13
2045	16.45	13.11	-3.34	----	0.00	-0.12	-0.12
2046	16.43	13.12	-3.31	----	0.00	-0.11	-0.11
2047	16.40	13.13	-3.28	----	0.00	-0.11	-0.11
2048	16.39	13.13	-3.25	----	0.00	-0.10	-0.10
2049	16.37	13.14	-3.23	----	0.00	-0.09	-0.09
2050	16.36	13.14	-3.21	----	0.00	-0.09	-0.09
2051	16.36	13.15	-3.21	----	0.00	-0.08	-0.08
2052	16.37	13.16	-3.22	----	0.00	-0.08	-0.08
2053	16.39	13.16	-3.23	----	0.00	-0.07	-0.07
2054	16.42	13.17	-3.25	----	0.00	-0.07	-0.07
2055	16.46	13.18	-3.29	----	0.00	-0.07	-0.07
2056	16.51	13.18	-3.32	----	0.00	-0.06	-0.06
2057	16.56	13.19	-3.36	----	0.00	-0.06	-0.06
2058	16.61	13.20	-3.41	----	0.00	-0.06	-0.06
2059	16.66	13.21	-3.45	----	0.00	-0.05	-0.05
2060	16.71	13.21	-3.49	----	0.00	-0.05	-0.05
2061	16.76	13.22	-3.54	----	0.00	-0.05	-0.05
2062	16.81	13.23	-3.58	----	0.00	-0.04	-0.04
2063	16.86	13.23	-3.63	----	0.00	-0.04	-0.04
2064	16.91	13.24	-3.67	----	0.00	-0.04	-0.04
2065	16.96	13.24	-3.71	----	0.00	-0.04	-0.04
2066	17.01	13.25	-3.76	----	0.00	-0.03	-0.03
2067	17.06	13.25	-3.81	----	0.00	-0.03	-0.03
2068	17.11	13.26	-3.85	----	0.00	-0.03	-0.03
2069	17.17	13.26	-3.90	----	0.00	-0.03	-0.03
2070	17.22	13.27	-3.95	----	0.00	-0.03	-0.03
2071	17.26	13.27	-3.99	----	0.00	-0.03	-0.03
2072	17.30	13.28	-4.03	----	0.00	-0.02	-0.02
2073	17.34	13.28	-4.06	----	0.00	-0.02	-0.02
2074	17.37	13.29	-4.08	----	0.00	-0.02	-0.02
2075	17.39	13.29	-4.10	----	0.00	-0.02	-0.02
2076	17.40	13.29	-4.11	----	0.00	-0.02	-0.02
2077	17.41	13.29	-4.12	----	0.00	-0.02	-0.02
2078	17.41	13.29	-4.12	----	0.00	-0.02	-0.02
2079	17.41	13.29	-4.11	----	0.00	-0.02	-0.02
2080	17.40	13.30	-4.11	----	0.00	-0.02	-0.02
2081	17.40	13.30	-4.10	----	0.00	-0.01	-0.02
2082	17.41	13.30	-4.11	----	0.00	-0.01	-0.01
2083	17.42	13.30	-4.12	----	0.00	-0.01	-0.01
2084	17.44	13.30	-4.14	----	0.00	-0.01	-0.01
2085	17.47	13.30	-4.17	----	0.00	-0.01	-0.01
2086	17.50	13.31	-4.20	----	0.00	-0.01	-0.01
2087	17.54	13.31	-4.23	----	0.00	-0.01	-0.01
2088	17.59	13.31	-4.27	----	0.00	-0.01	-0.01
2089	17.63	13.32	-4.31	----	0.00	-0.01	-0.01
2090	17.68	13.32	-4.36	----	0.00	-0.01	-0.01
2091	17.72	13.32	-4.40	----	0.00	-0.01	-0.01

Summarized Estimates: Proposal				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion ¹
2016	16.50%	13.73%	-2.78%	2033

Summarized Estimates: Change from Present Law		
Cost Rate	Income Rate	Actuarial Balance
0.00%	-0.12%	-0.12%

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