

Detailed Single Year Tables
Category of Change: Coverage of Employment

Proposed Provision: Expand covered earnings to include employer and employee premiums for employer-sponsored group health insurance (ESI). Starting in 2018, phase out the OASDI payroll tax exclusion for ESI premiums. Set an exclusion level at the 75th percentile of premium distribution in 2018, with amounts above that subject to the payroll tax. Reduce the exclusion level each year by 10 percent of the 2018 exclusion level until fully eliminated in 2028. Eliminate the excise tax on ESI premiums scheduled to begin in 2018.

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 Rate	Annual Balance	Trust Fund Ratio 1-1-year	Cost Rate	Income Rate	Annual Balance	
2011	13.35	12.52	-0.82	353	0.00	0.00	0.00	
2012	13.23	12.87	-0.36	347	0.00	0.00	0.00	
2013	13.18	12.87	-0.31	341	0.00	0.00	0.00	
2014	13.18	12.92	-0.27	334	0.00	0.00	0.00	
2015	13.24	12.94	-0.30	328	0.00	0.00	0.00	
2016	13.33	12.97	-0.36	321	0.00	0.00	0.00	
2017	13.46	13.00	-0.46	314	0.00	0.00	0.00	
2018	13.62	13.13	-0.48	306	0.00	0.11	0.11	
2019	13.88	13.28	-0.60	296	0.00	0.24	0.24	
2020	14.20	13.44	-0.76	287	0.00	0.38	0.38	
2021	14.52	13.62	-0.90	277	0.00	0.54	0.54	
2022	14.83	13.79	-1.04	267	0.00	0.69	0.69	
2023	15.13	13.96	-1.17	257	0.00	0.84	0.84	
2024	15.41	14.13	-1.28	248	0.01	0.99	0.99	
2025	15.68	14.30	-1.38	238	0.01	1.15	1.14	
2026	15.94	14.48	-1.46	229	0.02	1.32	1.30	
2027	16.17	14.66	-1.51	220	0.02	1.48	1.46	
2028	16.38	14.70	-1.68	211	0.03	1.51	1.48	
2029	16.56	14.74	-1.83	202	0.04	1.53	1.49	
2030	16.71	14.77	-1.95	192	0.06	1.55	1.50	
2031	16.84	14.79	-2.04	181	0.07	1.57	1.50	
2032	16.95	14.82	-2.12	171	0.09	1.59	1.50	
2033	17.04	14.85	-2.19	159	0.11	1.61	1.50	
2034	17.11	14.87	-2.24	148	0.13	1.63	1.50	
2035	17.17	14.90	-2.27	137	0.16	1.65	1.50	
2036	17.22	14.92	-2.30	125	0.18	1.67	1.49	
2037	17.25	14.94	-2.31	113	0.21	1.69	1.48	
2038	17.26	14.96	-2.30	101	0.24	1.72	1.47	
2039	17.26	14.98	-2.28	89	0.27	1.74	1.46	
2040	17.26	15.01	-2.25	78	0.31	1.76	1.45	
2041	17.25	15.03	-2.23	66	0.34	1.78	1.44	
2042	17.25	15.05	-2.20	54	0.38	1.80	1.42	
2043	17.25	15.07	-2.19	42	0.41	1.82	1.41	
2044	17.27	15.09	-2.18	30	0.45	1.84	1.39	
2045	17.28	15.11	-2.17	18	0.49	1.87	1.38	
2046	17.29	15.13	-2.16	6	0.53	1.89	1.36	
2047	17.31	15.16	-2.15	---	0.57	1.91	1.34	
2048	17.33	15.18	-2.15	---	0.61	1.94	1.32	
2049	17.36	15.20	-2.15	---	0.65	1.96	1.30	
2050	17.38	15.23	-2.16	---	0.70	1.98	1.29	
2051	17.42	15.25	-2.17	---	0.74	2.01	1.27	
2052	17.46	15.28	-2.19	---	0.78	2.03	1.25	
2053	17.52	15.30	-2.22	---	0.83	2.05	1.23	
2054	17.58	15.33	-2.25	---	0.87	2.08	1.21	
2055	17.64	15.35	-2.28	---	0.92	2.10	1.18	
2056	17.71	15.38	-2.33	---	0.96	2.13	1.16	
2057	17.77	15.41	-2.37	---	1.01	2.15	1.14	
2058	17.84	15.43	-2.40	---	1.06	2.18	1.12	
2059	17.89	15.46	-2.43	---	1.10	2.20	1.10	
2060	17.95	15.49	-2.46	---	1.14	2.23	1.08	
2061	18.00	15.51	-2.49	---	1.19	2.25	1.06	
2062	18.05	15.54	-2.52	---	1.23	2.28	1.05	
2063	18.11	15.56	-2.54	---	1.27	2.30	1.03	
2064	18.16	15.59	-2.57	---	1.31	2.33	1.02	
2065	18.22	15.62	-2.60	---	1.35	2.35	1.00	
2066	18.28	15.64	-2.63	---	1.39	2.38	0.99	
2067	18.34	15.67	-2.67	---	1.42	2.40	0.98	
2068	18.40	15.70	-2.70	---	1.46	2.43	0.97	
2069	18.46	15.72	-2.74	---	1.49	2.45	0.96	
2070	18.53	15.75	-2.78	---	1.53	2.48	0.95	
2071	18.59	15.78	-2.81	---	1.56	2.50	0.94	
2072	18.65	15.80	-2.85	---	1.59	2.53	0.94	
2073	18.72	15.83	-2.89	---	1.62	2.55	0.93	
2074	18.79	15.86	-2.93	---	1.65	2.58	0.93	
2075	18.85	15.89	-2.96	---	1.67	2.60	0.93	
2076	18.91	15.91	-3.00	---	1.70	2.63	0.93	
2077	18.97	15.94	-3.03	---	1.72	2.65	0.93	
2078	19.03	15.97	-3.06	---	1.75	2.68	0.93	
2079	19.09	16.00	-3.10	---	1.77	2.70	0.93	
2080	19.16	16.03	-3.13	---	1.79	2.73	0.93	
2081	19.22	16.05	-3.16	---	1.82	2.75	0.93	
2082	19.28	16.08	-3.20	---	1.84	2.78	0.94	
2083	19.34	16.11	-3.23	---	1.87	2.80	0.94	
2084	19.41	16.14	-3.27	---	1.89	2.83	0.94	
2085	19.47	16.17	-3.30	---	1.91	2.86	0.94	
2086	19.53	16.19	-3.34	---	1.94	2.88	0.94	

Summarized Estimates: Proposal				
	Cost Rate	Income Rate	Actuarial Balance	Year of Exhaustion ¹
2011				
-2085	16.85%	15.61%	-1.24%	2046

Summarized Estimates: Change from Present Law			
	Cost Rate	Income Rate	Actuarial Balance
	0.61%	1.58%	0.98%

¹ Under present law, the year of exhaustion is 2036.