

**Detailed Single Year Tables**  
**Category of Change: Coverage of Employment**

**Proposed Provision: F3. Expand covered earnings to include employer and employee premiums for employer-sponsored group health insurance (ESI). Starting in 2020, phase out the OASDI payroll tax exclusion for ESI premiums. Set an exclusion level at the 75th percentile of premium distribution in 2020, with amounts above that subject to the payroll tax. Reduce the exclusion level each year by 10 percent of the 2020 exclusion level until fully eliminated in 2030. Eliminate the excise tax on ESI premiums scheduled to begin in 2020.**

<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>Cost Rate</b>	<b>Income Rate</b>	<b>Annual Balance</b>	<b>Trust Fund</b>	<b>Cost Rate</b>	<b>Income Rate</b>	<b>Annual Balance</b>	
				<b>Ratio 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	13.86	12.96	-0.90	277	0.00	0.00	0.00	
2019	13.99	12.97	-1.02	262	0.00	0.00	0.00	
2020	14.13	13.13	-1.01	246	0.00	0.15	0.15	
2021	14.27	13.30	-0.97	232	0.00	0.30	0.30	
2022	14.49	13.49	-1.00	219	0.00	0.46	0.46	
2023	14.76	13.67	-1.08	205	0.00	0.62	0.62	
2024	15.03	13.87	-1.16	192	0.00	0.77	0.77	
2025	15.29	14.04	-1.25	180	0.00	0.93	0.93	
2026	15.48	14.22	-1.26	169	0.01	1.09	1.08	
2027	15.66	14.39	-1.27	158	0.01	1.25	1.23	
2028	15.83	14.56	-1.27	149	0.02	1.41	1.39	
2029	15.99	14.74	-1.25	140	0.03	1.57	1.54	
2030	16.14	14.76	-1.37	132	0.04	1.58	1.55	
2031	16.27	14.78	-1.49	124	0.05	1.59	1.54	
2032	16.39	14.80	-1.59	116	0.06	1.60	1.53	
2033	16.49	14.81	-1.68	107	0.08	1.61	1.53	
2034	16.56	14.82	-1.74	98	0.10	1.61	1.51	
2035	16.62	14.84	-1.78	89	0.12	1.62	1.50	
2036	16.70	14.85	-1.85	79	0.14	1.63	1.48	
2037	16.77	14.86	-1.91	68	0.17	1.63	1.47	
2038	16.81	14.87	-1.94	58	0.19	1.64	1.45	
2039	16.83	14.88	-1.96	47	0.22	1.64	1.42	
2040	16.84	14.88	-1.96	36	0.25	1.65	1.40	
2041	16.84	14.89	-1.96	25	0.28	1.65	1.37	
2042	16.85	14.89	-1.96	14	0.32	1.66	1.34	
2043	16.85	14.89	-1.96	3	0.35	1.66	1.31	
2044	16.85	14.90	-1.96	---	0.39	1.67	1.28	
2045	16.87	14.90	-1.97	---	0.42	1.67	1.25	
2046	16.89	14.90	-1.98	---	0.46	1.67	1.21	
2047	16.90	14.91	-1.99	---	0.50	1.68	1.18	
2048	16.92	14.91	-2.01	---	0.54	1.68	1.14	
2049	16.94	14.91	-2.03	---	0.57	1.68	1.11	
2050	16.97	14.92	-2.05	---	0.61	1.69	1.07	
2051	17.01	14.92	-2.09	---	0.65	1.69	1.04	
2052	17.06	14.93	-2.13	---	0.69	1.69	1.00	
2053	17.13	14.94	-2.19	---	0.73	1.70	0.97	
2054	17.20	14.95	-2.25	---	0.77	1.71	0.93	
2055	17.28	14.96	-2.32	---	0.82	1.71	0.90	
2056	17.37	14.97	-2.40	---	0.86	1.72	0.86	
2057	17.46	14.98	-2.48	---	0.90	1.73	0.83	
2058	17.55	14.99	-2.56	---	0.94	1.74	0.79	
2059	17.64	15.00	-2.64	---	0.98	1.74	0.76	
2060	17.73	15.02	-2.71	---	1.02	1.75	0.73	
2061	17.82	15.03	-2.79	---	1.06	1.77	0.70	
2062	17.91	15.05	-2.86	---	1.10	1.78	0.67	
2063	18.00	15.06	-2.93	---	1.14	1.79	0.65	
2064	18.08	15.08	-3.00	---	1.18	1.80	0.63	
2065	18.17	15.10	-3.07	---	1.21	1.82	0.61	
2066	18.25	15.12	-3.14	---	1.24	1.83	0.59	
2067	18.34	15.14	-3.20	---	1.28	1.85	0.57	
2068	18.42	15.15	-3.26	---	1.31	1.86	0.56	
2069	18.50	15.17	-3.33	---	1.33	1.88	0.55	
2070	18.58	15.19	-3.38	---	1.36	1.90	0.54	
2071	18.65	15.21	-3.44	---	1.38	1.91	0.53	
2072	18.71	15.23	-3.48	---	1.41	1.93	0.52	
2073	18.76	15.25	-3.52	---	1.42	1.94	0.52	
2074	18.81	15.27	-3.55	---	1.44	1.96	0.52	
2075	18.85	15.29	-3.56	---	1.46	1.98	0.52	
2076	18.87	15.31	-3.57	---	1.47	1.99	0.52	
2077	18.89	15.32	-3.57	---	1.48	2.01	0.53	
2078	18.90	15.34	-3.56	---	1.49	2.03	0.54	
2079	18.90	15.36	-3.54	---	1.50	2.05	0.55	
2080	18.91	15.38	-3.53	---	1.50	2.06	0.56	
2081	18.91	15.39	-3.52	---	1.51	2.08	0.57	
2082	18.92	15.41	-3.52	---	1.52	2.10	0.58	
2083	18.94	15.42	-3.52	---	1.53	2.11	0.59	
2084	18.97	15.44	-3.53	---	1.53	2.13	0.59	
2085	19.01	15.46	-3.55	---	1.54	2.14	0.60	
2086	19.06	15.47	-3.58	---	1.55	2.16	0.60	
2087	19.11	15.49	-3.62	---	1.56	2.17	0.60	
2088	19.16	15.51	-3.66	---	1.58	2.18	0.61	
2089	19.22	15.52	-3.70	---	1.59	2.20	0.61	
2090	19.28	15.54	-3.74	---	1.60	2.21	0.61	
2091	19.34	15.56	-3.78	---	1.62	2.22	0.61	

<b>Summarized Estimates: Proposal</b>				
	Cost Rate	Income Rate	Actuarial Balance	Year of reserve depletion <sup>1</sup>
2016	17.16%	15.38%	-1.78%	2043

<b>Summarized Estimates: Change from Present Law</b>		
Cost Rate	Income Rate	Actuarial Balance
0.66%	1.53%	0.87%

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