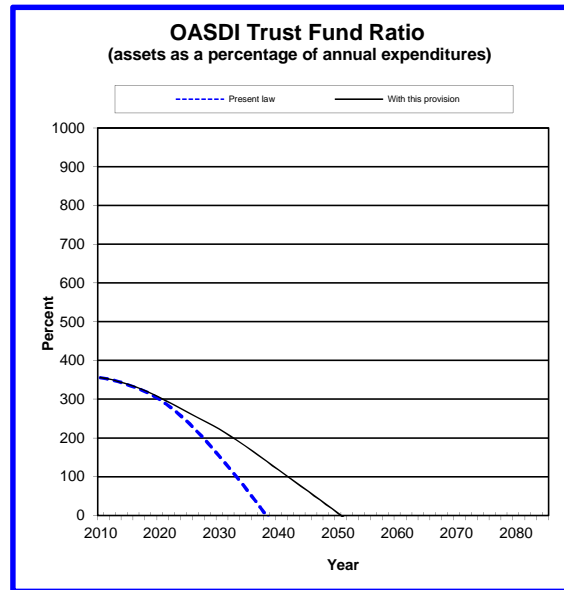
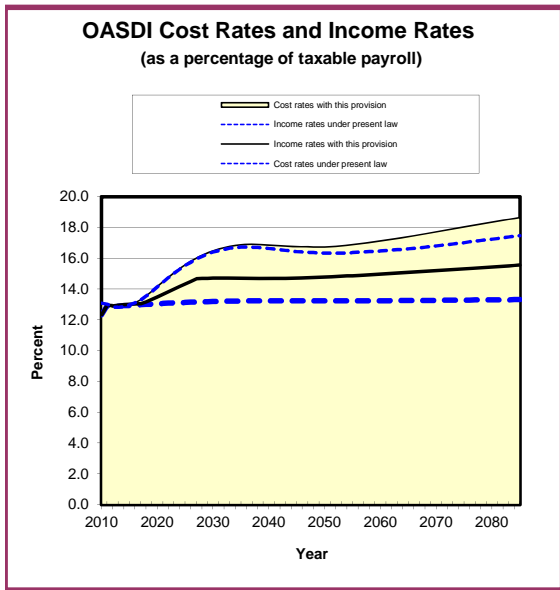


Summary Measures and Graphs

Category of Change: Coverage of Employment

Proposed Provision: Phase out the income and payroll tax exclusion for employer-sponsored group health insurance (ESI) beginning in 2018. Set the exclusion at the 75th percentile of premium distribution in 2018, with amounts above that subject to tax. Reduce the exclusion level by 10 percent annually, with exclusion fully eliminated in 2028. Eliminate the excise tax on ESI.

Present Law		Change From Present Law in		Results with this provision	
Long-Range Actuarial Balance	Annual Balance in 75th Year	Long-Range Actuarial Balance	Annual Balance in 75th Year	Long-Range Actuarial Balance	Annual Balance in 75th Year
-1.92%	-4.12%	0.93%	1.06%	-0.99%	-3.06%



Estimates based on the intermediate assumptions of the 2010 Trustees Report

Office of the Chief Actuary, Social Security
February 8, 2011