Hospitals & Asylums

2019 Annual Report of the Federal Old Age Survivor Trust Fund, Federal Disability Insurance Trust Fund and Federal Supplemental Security Income Trust Fund

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Proposed Message of the Public Trustees

The tax-loopholes, poverty traps, in-kind-support mechanisms (ISMs), home invasions, slash piles, budget cuts, zero growth policy and accounting errors, disabling achievement of a profitable shoestring budget, federal budget surplus and United Nations Sustainable Development Goals (SDG) for 2030, must be eradicated. SDG1.b is to create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions. Congress must authorize federal government officials 2.5% annual payroll growth, and finally exact the full 12.4% Old Age Survivor Disability Insurance (OASDI) Trust Funds payroll tax on all the income of the rich and state employees. Adjustment of the contribution and benefit base in Sec. 230 of the Social Security Act under 42USC§430 is repealed and replaced with a Supplemental Security Income (SSI) Trust Fund', 'To create in the Treasury a Federal SSI Trust Fund to end child poverty by 2020 and all poverty by 2030.' For the record, Congress must overrule the 2.37% DI tax rate for 2018 and retroactively amend the effective DI tax rate to 2.1% (2018) in Sec. 201(b)(1)(T) of the Social Security Act under 42USC§401(b)(1)(T). To fulfill the SSI Trust Fund's mission of ending poverty the Commissioner of Social Security must interpret the Cost-of-living adjustment (COLA) in Sec. 215(i) of the Social Security Act under 42USC§415(i) right, to provide low-income beneficiaries with an automatic 3% Cost of Living Adjustment (COLA), while inflation continues to run between 2.5%-3% as it has since 1980. Even if the maximum benefit is not immediately sufficient to raise individual income above the poverty line, benefit purchasing power would not suffer attrition and beneficiaries would theoretically not be poor at some date in the future.

Table I.A1 OASDI Trust Funds 2018
(billions)

12.4 Tax	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest (3%)	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net Increase end of year	Assets at end of Yer	Trust fund Ratio
2018	1,001.1	883.4	0	34.6	83.2	1,002.8	991.8	6.2	4.9	-1.7	2,890.1	288
2.37	172.9	168.8	0	1.5	2.6	149.3	146.3	2.8	.2	23.7	95.2	48
10.03	828.2	714.5	0	33.1	80.6	853.6	845.5	3.3	4.7	-25.4	2,794.9	330
2018	1,001.1	883.4	0	34.6	83.2	995.9	984.9	6.2	4.9	5.2	2,897	290
2.37	172.9	168.8	0	1.5	2.6	149.3	146.3	2.8	0.2	23.6	95.1	48
10.03	828.2	714.5	0	33.1	80.6	846.6	838.6	3.3	4.7	-18.4	2,801.9	333
2018	1,001.2	883.4	0	34.6	83.2	995.9	984.9	6.2	4.9	5.3	2,897.1	290
2.1	153.7	149.6	0	1.5	2.6	149.3	146.3	2.8	0.2	4.4	75.9	48
10.3	847.5	733.8	0	33.1	80.6	846.6	838.6	3.3	4.7	0.9	2,821.2	333

Source: 2017 & 2018 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds

Tables are numbered to begin the Annual Report with this Message, to be followed by the usual Annual OASDI report, plus Annual Report of SSI Program, in one combined 'Annual Report of the Federal Old Age Survivor Insurance (OASI) Trust Fund, Federal Disability Insurance (DI) Trust Fund and Federal Supplemental Security Income (SSI) Trust Fund' or 'Annual Report of the Social Security Administration' by 2020 if not 2019. The habitual current year overestimate of OASI outlay growth became statistically significant in the 2018 Annual Reports. 2.4% OASI population growth is historically constant. Even with a 3% COLA and without any new taxes, disabled worker population growth is consequentially so anemic, the combined OASDI trust fund will never develop the prophesied deficit and depletion, used to justify threats to cut benefits to 80%, provided economic growth is normal, and the conservative current year outlay overestimate is not irrationally acted upon, because the ploy became gospel, and the truth regarding closing the OASDI tax loophole to end child poverty by 2020 and all poverty by 2030 never saw the light of day. Under the Trustees' intermediate assumptions, Social Security's total cost is projected to exceed its total income in 2018 for the first time since 1982, and remain higher throughout the projection period, as the result of this 6% overestimation of OASI outlays in 2018. 2018 OASI outlays should be 5% more than 2017 with a 2.0% COLA in 2018, due to 2.4% OASI population growth and 0.6% allowance for full retirement benefits of the Baby Boomer generation. OASI outlays should increase 6% annually with a 3% COLA. This is sustained by 6.5% average annual payroll tax revenue growth 2018, 8% if the rich and state employees are taxed, 33% the year the rich and state employees are taxed. The 2018 combined OASDI deficit is an imaginary figment of a negligent OASI deficit. It is necessary for the Actuary to adjust the OASDI tax rate to eliminate the 2018 OASI deficit, without incurring a deficit in the smaller DI trust fund. Unless the OASI trust fund pays $240 billion compensation to the DI Trust Fund for a 2.0% DI tax rate, to compensate for the wrongful depletion of the DI Trust Fund 2009-2015, attributed to the Actuary's inability since 2000, to annually estimate the right OASDI tax distribution rate of 2.1% DI 10.3% OASI beginning in 2018, when the 2.37% DI tax rate of the Bipartisan Budget Act caused an unnecessary and correctable OASI deficit. The 2.1% DI tax rate holds true with or without the new SSI trust fund. SSI is currently financed by the General Fund and would absorb nearly all the new revenues from the payroll tax on the rich that coincidentally, in its first year of operation would theoretically be enough to totally redress disproportionately high rates of child poverty in the United States in 2020.

Table I.B1 Poor Persons Residing in the United States 1973-2014

Characteristics	1973	1980	1990	2000	2010	2012	2013	2014
Percent Below 100% Poverty	11.1	13.0	13.5	11.3	15.1	15.0	14.5	14.8
Black	31.4	32.5	31.9	22.5	27.4	27.2	27.2	26.2
Asian	-	-	12.2	9.9	12.2	11.7	10.5	12.0
Hispanic			28.1	21.5	26.5	25.6	24.7	23.6
White	7.5	9.1	8.8	7.4	9.9	9.7	10.0	10.1
Poor children in families	14.2	17.9	19.9	15.6	21.5	21.3	20.9	20.7
Black	40.6	42.1	44.2	30.9	39.0	37.5	38.0	37.1
Asian			17.0	12.5	14.0	13.3	14.4	13.4
Hispanic	27.8	33.0	37.7	27.6	34.3	33.3	32.2	31.3
White			11.3	11.6	8.5	11.7	12.7	11.9
Poor children with single mothers		50.8	53.4	40.1	46.6	47.2	47.4	46.5
Black		64.8	64.7	49.3	53.2	53.3	54.0	52.8
Asian			32.2	38.0	36.9	33.0	47.4	32.4
Hispanic		65.0	68.4	49.6	56.3	54.7	52.3	53.3
White			39.6	28.0	34.7	38.5	39.5	35.8

Below 100% poverty line in thousands	22,973	29,272	33,585	31,581	46,343	46,496	46,269	46,657
Black	7,388	8,579	9,837	7,982	10,746	10,911	11,041	10,755
Asian			858	1,258	1,899	1,921	2,255	2,137
Hispanic	2,369	3,491	6,008	7,747	13,522	13,616	13,356	13,104
White	12,864	16,365	16,622	14,366	19,251	18,940	19,552	19,652
Poor children in families	9,453	11,114	12,715	11,005	15,598	14,437	15,116	14,987
Black	3,822	3,906	4,412	3,495	4,271	4,097	4,153	4,036
Asian			358	407	477	470	538	492
Hispanic	1,364	1,716	2,750	3,342	5,815	5,773	5,638	5,522
White		5,174	5,108	3,715	4,544	4,510	4,784	4,440
Poor children with single mother		5,866	7,363	6,300	8,603	8,664	9,025	8,491
Black		2,814	3,597	3,090	4,495	4,598	5,155	4,426
Asian			80	162	141	128	159	136
Hispanic		809	1,314	1,407	2,707	2,809	3,069	2,739
White			2,411	1,832	2,209	2,245	2,477	2,174

Source: Health United States, 2015 Table 2 Persons below Poverty Level, by Selected Characteristics Race and Hispanic Origin: United States selected years 1973-2014

In 2017 the Census Bureau estimated that the poverty rate was 13.4% and child poverty rate 18.4%. The Census clearly erred with the 22.9% under age 18 revision in 2015, that destroyed the population pyramid, and must return to a number closer to 24% under age 18 used in the 2010 Census. In 2016 there were estimated to be 77 million children under the age of 18 residing in the Social Security Area Population United States, about 23.33% of the 330 million total. Census racial statistics are deHispanicable and the truth of the matter is, although there is some margin for error regarding exactly how many poor children there are, everyone agrees there are exactly enough poor children to assure that the 12.4% OASDI tax on the rich is well invested. Temporary Assistance for Needy Family (TANF) benefit cuts 1996-2000 were not implicated as being the reason for the rise in child poverty until the 2014 Annual Report on the SSI Program overruled decadent Republican Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193) propaganda. In 1996 before 10 million Aid for Families with Dependent Children (AFDC)/ TANF benefits were cut 1996-2000, 15% of children were poor, about average for any American. From 1990 to 2000 the high school completion rate declined in all but seven states and the true child poverty rate increased from 15% to 20%. In 2014, 21% (15.5 million) of all U.S. children ages 0–17 were reported to live in poverty. Estimates on the number of poor children growing up in the United States have risen from 16 million to as high as 24 million, 20.8% and 31.2% of the 77 million Social Security Area child population respectively. Since the Great Recession of 2009 the child poverty rate has gone down somewhat. Overall, the poverty rate was much higher for Black, non-Hispanic and Hispanic children than for White, non-Hispanic children in 2014. Some 12% of White, non-Hispanic children lived in poverty, compared with 37% of Black, non-Hispanic children and 32% of Hispanic children. In 2014, children in married-couple families were much less likely to be living in poverty than children living in female-householder families (no spouse present). About 11% of children in married-couple families were living in poverty, compared with 46% in female-householder families. Children living in poverty are vulnerable to environmental, educational, health, and safety risks. Compared with their peers, children living in poverty, especially young children, are more likely to have cognitive, behavioral, and socio-emotional difficulties. Additionally, throughout their lifetimes, they are more likely to complete fewer years of school and experience more years of unemployment.

Table I.B2 Income and Poverty 2017

Area	Population 2017	Median Household Income	Median Female Earning	Median Male Earning	Poverty Rate	Children under 18 in poverty
United States	325, 719,178	60,336	41,453	51,284	13.4%	18.4%
Alabama	4,874,747	48,123	35,414	48,199	16.9%	24.6%
Alaska	739,795	73,181	47,472	57,943	11.1%	14.9%
Arizona	7,016,270	56,581	39,675	46,681	14.9%	20.8%
Arkansas	3,004,279	45,869	34,154	43,266	16.4%	22.5%
California	39,536,653	71,805	46,783	52,487	13.3%	18.1%
Colorado	5,607,154	69,117	44,733	54,869	10.3%	12.0%
Connecticut	3,588,184	74,168	52,120	62,976	9.6%	12.6%
Delaware	961,939	62,852	47,052	41,453	13.6%	18.5%
District of Columbia	693,972	82,372	66,679	74,877	16.6%	25.6%
Florida	20,984,400	52,594	36,746	42,261	14.0%	20.3%
Georgia	10,429,379	56,183	38,958	47,114	14.9%	21.0%
Hawaii	1,427,538	77,765	41,664	51,594	9.5%	11.5%
Idaho	1,716,943	52,225	34,665	46,241	12.8%	15.3%
Illinois	12,802,023	62,992	43,149	55,585	12.6%	17.0%
Indiana	6,666,818	54,181	37,167	50,782	13.5%	18.4%
Iowa	3,145,711	58,570	39,658	50,295	10.7%	12.3%
Kansas	2.913,123	56,422	37,931	49,267	11.9%	14.8%
Kentucky	4,454,189	48,375	36,487	46,289	17.2%	22.4%
Louisiana	4,684,333	46,145	34,708	50,445	19.7%	28.0%
Maine	1,335,907	56,277	40,618	49,476	11.1%	13.`%

Maryland	6,052,177	80,776	52,381	61,263	9.3%	12.0%
Massachusetts	6,859,819	77,385	54,646	65,939	10.5%	13.5%
Michigan	9,962,311	54,909	40,453	51,749	14.2%	19.7%
Minnesota	5,576,606	68,388	45,798	55,812	9.5%	11.8%
Mississippi	2,984,100	43,529	32,441	42,287	19.8%	26.9%
Missouri	6,113,532	53,578	37,339	47,436	13.4%	18.6%
Montana	1,050,493	53,386	35,964	45,616	12.5%	14.7%
Nebraska	1,920,076	59,970	38,726	50,293	10.8%	14.1%
Nevada	2,998,039	58,003	37,880	45,439	13.0%	18.5%
New Hampshire	1,342,795	73,381	46,044	57,966	7.7%	10.3%
New Jersey	9,005,644	80,088	51,538	64,497	10.0%	13.9%
New Mexico	2,088,070	46,744	35,523	42,690	19.7%	27.2%
New York	19,849,399	64,894	48,901	41,453	14.1%	19.7%
North Carolina	10,273,419	52,752	38,784	41,453	14.7%	21.2%
North Dakota	755,393	61,843	40,964	41,453	10.3%	10.9%
Ohio	11,658,609	54,021	39,774	41,453	14.0%	20.1%
Oklahoma	3,930,864	50,051	35,488	46,114	15.8%	21.5%
Oregon	4,142,776	60,212	41,572	50,965	13.2%	16.5%
Pennsylvania	12,805,537	59,195	41,929	52,111	12.5%	17.0%
Rhode Island	1,059,639	63,870	46,146	55,183	11.6%	16.6%
South Carolina	5,024,369	50,570	35,142	41,453	15.4%	22.6%
South Dakota	869,666	56,521	35,424	46,170	13.0%	16.6%
Tennessee	6,715,984	51,340	36,812	45,032	15.0%	21.2%
Texas	28,304,596	59,206	40,236	49,414	14.7%	20.9%
Utah	3,101,833	68,358	37,252	52,249	9.7%	10.7%
Vermont	623,657	57,513	41,976	48,924	11.3%	13.8%
Virginia	8,470,020	71,535	45,692	57,690	10.6%	14.0%
Washington	7,405,743	70,979	47,681	60,893	11.0%	14.3%
West Virginia	1,815,857	43,469	35,078	47,425	19.1%	25.9%
Wisconsin	5,795,483	59,305	40,930	51,346	11.3%	14.5%
Wyoming	579,315	60,434	40,200	51,948	11.3%	13.3%
Puerto Rico	3,337,177	19,343			44.4%	57.8%
United States	332, 393,532	60,336	41,453	51,284	13.4%	18.4%

Source: U.S. Census Bureau terminated the Annual Statistical Compendia program effective October 1, 2011. American Factfinder is terminating July 1, 2019 data.census.gov will be the primary source of all new Census Bureau data, including upcoming releases from the 2018 American Community Survey, 2017 Economic Census, 2020 Census and more.

Over the past five decades, the top 1% of American earners have nearly doubled their share of national income. Since 1979, the before-tax incomes of the top 1% of America's households have increased more than seven times faster than bottom 20% incomes. Meanwhile, the official poverty rate for all U.S. families has merely inched up and down. The official poverty rate understates the number of people in the world's richest country who have trouble making ends meet. An estimated 43.5% of the total U.S. population (140 million people) are either poor or low-income. The only concern regarding imposing the 12.4% OASDI tax on the rich, whose incomes increase 12% annually on average, is that in the first year of operation of the tax there would be a 12.4% decline in stock market investment capital, withdrawing around $200 billion from prospective stock-market investment in 2020, $275 billion except no more bonds would need to be sold to pay for the SSI program. A small price for the rich to pay for confidence in sustainable consumer economic growth, otherwise prophesied to crash, and the obviously spiritual benefit of paying to immediately end child poverty in 2020 and all poverty by 2030. The impact of the 12.4% OASDI payroll tax on state employees is nearly as severe as the disability state workers tolerate with only $200 a month disability and a retirement benefit likely to be cut to $666 a month at any given budget shortfall. State employees generally contribute only 6% of their income to state retirement programs and this is obviously not enough to finance social security. To ensure state employees are minimally insured, it is necessary to make the 12.4% OASDI tax mandatory and the 6% state retirement fund optional. While the state fund is certain to panic, those whose contributions lapse, while still state employees, would no longer be insured. Accommodations will have to be negotiated to make the transition. It will take state employees five or six years to recoup their after-tax income, even with a guaranteed 2.5% to 3% raise for the time period, all states are thought to be able to afford, not taking into consideration inflation the middle-class are normally only marginally concerned with. Do they save more than 12.4% of their salary every month? Pay-raises could increase more if staffing went down or employment growth was below its anticipated 1% norm, as the result of the immediate availability of federal disability insurance for state workers, as if they had contributed their entire career. So, the state would ensure state workers receive no less than a 2.5% pay raise for the next decade, not pay for disabled and retired workers who do not make the newly voluntary 6% contribution, and the federal government would immediately provide relief for disabled state workers as if they had contributed their entire state career.

The first task of the combined Annual Report of the OASI, DI and SSI Trust Funds, is to calculate the total number of Social Security beneficiaries from the estimates provided in the Annual Report of the OASDI Trustees and 2018 Annual Report of the SSI Program. In the six years between 2010 and 2016 average annual OASI population growth was 2.4%. 2017 OASI population growth was overestimated in the 2017 Report at 2.8% growth to 51.7 million, and was reduced to 51.5 million, 2.4% growth, in the 2018 Report. Current year 2018 overestimates 2.9% population growth and 2.4% is probably a more reasonable estimate of annual OASI population growth until 2020. Outlay growth overestimates should resolve equal to 3% COLA + 2.4% population growth + 0.6% full retirement of the Baby Boomers = 6%, in the future, 5% with a 2.0% COLA in 2018. The DI population has declined from a high of 11 million in 2013 to 10.4 million in 2017. The Trustees zero growth policy expects net DI population to stay at 10.4 million until 2020. It is highly advised that net DI population be expected to grow 1% annually because there is no shortage of adult orphans and low-income workers disabled by child care. The tax on the rich would increase the SSI population 225% the first year, 22% the second year, 2% the third year and 1% thereafter. To prove that OASI overestimation has been an issue since 2016, 2017 and 2018 population estimates are displayed from left to right, 2017 and 2018 Annual Report.

Table I.B3 Social Security Beneficiaries in Current-Payment Status 2016-2020
(millions)

Benefits	2016	2017	2017	2018	2018	2018	2019	2019	2020	2020	2020 tax
OASI	50.3	51.7	51.5	53.0	52.9	52.7	54.5	54.4	56.0	55.3	55.3
DI	10.6	10.6	10.4	10.8	10.4	10.4	10.8	10.4	10.4	10.6	10.6
SSI	8.1	8.1	8.1	8.1	8.1	8.0	8.0	8.0	8.0	8.2	22.8
Total	69.0	70.4	70.0	71.9	71.4	71.1	73.3	72.8	74.4	74.1	88.7
Workers	171	173	173	174	174	174	175	175	176	176	176
Ratio	2.48	2.46	2.47	2.42	2.42	2.45	2.39	2.40	2.37	2.38	1.98

Source: 2017 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance Trust Fund and Federal Disability Insurance Trust Fund pg. 130-131; 2017 Annual Report of the Supplemental Security Income Program, pg. 43; 2018 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance Trust Fund and Federal Disability Insurance Trust Fund pg. 130, 139

Social Security must pay a 3% Cost-of-living adjustment (COLA), every year inflation runs between 2.5%-3%, and the combined trust fund ratio is greater than 20%. Inability of the Board of Trustees to adjust the OASDI tax rate is not an excuse, nor is a contrived actuarial deficit in 2018 or at some time in the future. A 3% COLA would create mathematically improving circumstances, whereby over a period of time, instead of becomingly increasingly unable to pay the bills, beneficiary purchasing power would steadily improve and they would be secure in the knowledge that they will ultimately cease to be poor. Inflation dangerously impoverishes and depletes the savings of many lower income social security beneficiaries and minimum wage workers, because consumer price inflation grows at a faster rate than the annual COLA or federal minimum wage. Beneficiaries cannot afford the homes and lifestyles they once could on their initial determination. Unless SSA adopts a 3% COLA, although salaried bureaucrats get only 1.5%-2.5% raise with no net new employees, beneficiaries will continue to get poorer for the rest of their life, due to misinterpretation of the effective counter-hyper-inflationary computation of benefits law in Sec. 215(i) of the Social Security Act under 42USC§415(i). Engel's law provides that as people's income rises the portion they spend on food declines. Lower-income workers, especially those with expensive children, similarly need to legislate an automatic 3% annual increase in federal minimum wage under 29USC§206(a)(1)(D). The primary issue that the United States Constitution must redress is that between 1996-2000 ten million Temporary Assistance for Needy Family Benefits were cut. 4 million women give birth to 4 million United States citizens annually. Families who are dependent on the mother's income are extremely impoverished by her medically proven inability to work after going into labor. 14 weeks is an internationally accepted amount of paid leave for obstetric and maternity care under ILO Convention 183 (2000). Congress is advised to amend 'Demonstration Projects' to 'Maternity Protection' at Sec. 305 of the Social Security Act under 42USC§505, to relieve the short term benefits of insuring middle class maternity protection under ILO Convention 183 (2000), from the five year Temporary Assistance for Needy Families (TANF) program under Sec. 404 of Title IV of the Social Security Act under 42USC§604 and until 18 child benefit of the Supplemental Security Income (SSI) Program for the Aged, Blind and Disabled under Sec. 1611 of Title XVI of the Social Security Act under 42USC§1382.

The Federal Insurance Contributions Act for the 12.4% Old Age Survivor Disability Insurance (OASDI) Trust Fund is established as a 6.2% OASDI tax and 1.45% HI tax + 0.9% tax on high incomes, that is collected by the employer of the taxpayer under 26USC§3101. There is imposed on employers a 6.2% OASDI + 1.45% HI tax under 26USC§3111. The taxable wage base for the OASDI Trust Funds is less than the HI tax, due to the $127,200 maximum taxable limit in 2017. Taxing the rich to end child poverty by 2020 and all poverty by 2030 would increase the OASDI tax base an estimated 30%. Taxing state employees, to afford better than $200 month disability or $666 retirement, increases the taxable wage base by another 3%. To accommodate the month-long task of learning how to perform the OASDI tax rate calculation, that the Board of Trustees has been unable to perform since 2000, although it became necessary during the peak incidence of disability of the Baby Boomer generation 2011-2016, it is typically no longer required for Congress to amend to laws pertaining to the distribution of the 12.4% OASDI tax, with one exception Sec. 201(b)(1)(T) Social Security Act under 42USC§401(b)(1)(T) that has already preemptively been abused with a reversion to the 1.8% DI tax rate, and must be amended by Congress, before the Bipartisan Budget Act expires January 1, 2019, or they will begin to damage the DI trust fund again. Under current law, there will be a DI deficit the instant the 2.37% DI tax rate of the Bipartisan Budget Act reverts to 1.8% in 2019 and then in 2023, a combined OASDI deficit is expected. A DI deficit can be avoided with a 2.1% DI 10.3% OASI tax rate in 2019, or a 2.0% DI 10.4% OASI tax and $240 billion transfer from OASI to restore the DI trust fund ratio as if negligence to adjust the OASDI tax rate had not occurred. The 2.37% DI 10.03% OASI tax rate of the Bipartisan Budget Act improved the DI Trust Fund ratio from a low of 22% in 2016 to 48% in 2018 but expires January 1, CY 19. The DI tax rate must be adjusted by Congress pursuant to Sec. 201(b)(1)(T) of the Social Security Act under 42USC§401(b)(1)(T). The temporary 2.37% DI rate CY 2016-2018 expired January 1, 2018. The 1.8% DI tax rate is inadequate an must be repealed and can be replaced retroactively from 2018, for the next few years with either 2.1% DI tax, or 2.0% DI tax if OASI pays $240.4 billion for damages to acceptable 2.5% trust fund growth incurred during the years 2009-2015. Whereas the 2.37% DI tax rate of the Bipartisan Budget Act of 2015 bankrupted the OASI trust in 2018, it is assumed that Congress must first retroactively amend the effective DI tax rate to 2.1% (2018) in Sec. 201(b)(1)(T) of the Social Security Act under 42USC§401(b)(1)(T), before contemplating breaking the Actuary's arbitrary and capricious rule, forbidding the transfer of funds between trust funds, that is actually intended to compel the extraordinarily recalcitrant Actuary to calculate the optimal OASDI tax rate, but he has so far failed to comprehend either annually estimating the optimal OASDI tax rate, the statistical significance of the SSI program to SSA, or advocate for the SSI tax on the rich and state employees to end child poverty by 2020 and all poverty by 2030.

It is absolutely necessary for the Board of Trustees to learn to accurately calculate the payroll tax distribution estimates at different rates to justify the OASDI tax rate for the next year and make amends for prior maldistribution. To make matters more difficult, by agreeing to do everything right, the next step of accounting for the SSI trust fund with a portion of the 12.4% tax creates a third ratio to crunch. This operation becomes so difficult it can only be done in the four row per year trust fund operation table, with a copy of the prior year on the side to calculate net interest and trust fund ratio. The product of the DI, OASI or SSI tax rate, divided by the 12.4% combined tax rate, times the combined payroll tax revenues, equals the payroll revenues, for the trust fund in question. When determining the exact tax rate, unlike pi, it is necessary to compare the effect of the payroll tax revenues at several rates rounded to the law upon the total revenues, net interest income, assets at end of year, and trust fund ratio of the OASI and DI trust funds. Every year takes more than an hour. Verify the accuracy by adding the OASI and DI estimates to equal the combined total they were derived from. The Trust Fund ratio is calculated to determine what percentage of current year costs the trust fund ending balance of the previous year could afford. Compare estimates, determine high and low limits to achieve desired yield. To begin the learning process, it is good to assess $240 billion damages caused by the inability of the Board of Trustees to adjust the DI tax rate to minimally afford the age of high rate of disability for the Baby Boomer generation 2009-2015 and 2.5% asset growth.

Table I.C1 OASDI Tax Rate Settlement 2009-2015
(billions)

Year	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net increase end of year	Assets at end of Yer	Trust fund Ratio
2008	805.3	672.1	0	16.9	116.3	625.1	615.3	5.7	4.0	180.2	2,419	358
1.8	109.8	97.6	0	1.3	11.0	109.0	106.0	2.5	0.4	0.9	215.8	197
10.6	695.5	574.6	0	15.6	105.3	516.2	509.3	3.2	3.6	179.3	2,203	392
2009	807.6	667.3	0	21.9	118.4	685.8	675.5	6.2	4.1	121.8	2,541	353
1.8	109.4	96.9	0	2.0	10.5	121.5	118.3	2.7	0.4	-12.1	203.6	178
10.6	698.2	570.4	0	19.9	107.9	564.3	557.2	3.4	3.7	133.9	2,337	390
2009	807.6	667.3	0	21.9	118.4	685.7	675.5	6.1	4.1	121.9	2,541	353
2.03	121.8	109.3	0	2.0	10.5	121.5	118.3	2.7	0.4	0.0	215.8	168
10.37	685.8	558.0	0	19.9	107.9	564.3	557.2	3.4	3.7	121.5	2,325	390
2009	807.6	667.3	0	21.9	118.4	685.7	675.5	6.1	4.1	121.9	2,541	353
2.13	127.1	114.6	0	2.0	10.5	121.5	118.3	2.7	0.4	5.4	221.2	168
2010	781.2	637.3	2.4	24.0	117.5	712.5	701.6	6.5	4.4	68.6	2,610	357
1.8	104.0	92.5	0.4	1.9	9.3	127.7	124.2	3.0	0.5	-23.6	180.0	159
10.6	677.1	544.8	2.0	22.1	108.2	584.9	577.4	3.5	3.9	92.2	2,429	400
2010	781.1	637.3	2.4	24.0	117.4	712.5	701.6	6.5	4.4	68.6	2,610	357
2.25	127.9	115.6	0.4	1.9	10.0	127.7	124.2	3.0	0.5	0.2	216.0	169
10.15	653.2	521.7	2.0	22.1	107.4	584.9	577.4	3.5	3.9	68.3	2,393	398

2010	781.1	637.3	2.4	24.0	117.4	712.5	701.6	6.5	4.4	68.6	2,610	357
2.35	133.4	120.9	0.4	1.9	10.2	127.7	124.2	3.0	0.5	5.5	226.7	173
10.05	647.8	516.5	2.0	22.1	107.2	584.9	577.4	3.5	3.9	62.9	2,383	397
12.4 Tax	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest (3.0)	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net increase end of year	Assets at end of Yer	Trust fund Ratio
2011	805.1	564.2	102.7	23.8	114.4	736.1	725.1	6.4	4.6	69.0	2,678	354
1.8	106.3	81.9	14.9	1.6	7.9	132.3	128.9	2.9	0.5	-26.1	153.9	136
10.6	698.8	482.4	87.8	22.2	106.5	603.8	596.2	3.5	4.1	95.0	2,524	402
2011	805.1	666.9	0	23.8	114.4	736.1	725.1	6.4	4.6	69.0	2,679	354
2.25	132.1	121.0	0	1.6	9.5	132.3	128.9	2.9	0.5	-0.2	215.8	163
10.15	673.0	545.9	0	22.2	104.9	603.8	596.2	3.5	4.1	69.2	2,462	396
2011	805.1	666.9	0	23.8	114.4	736.1	725.1	6.4	4.6	69.0	2,678	354
2.36	138.0	126.7	0	1.6	9.7	132.3	128.9	2.9	0.5	5.7	232.4	167
10.04	666.8	540.1	0	22.2	104.5	603.8	596.2	3.5	4.1	63.0	2,446	395
12.4 Tax	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest (3.0)	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net increase end of year	Assets at end of Yer	Trust fund Ratio
2012	840.2	589.5	114.3	27.3	109.1	785.8	774.8	6.3	4.7	54.4	2,732	341
1.8	109.1	85.6	16.5	0.6	6.4	140.3	136.9	2.9	0.5	-31.2	122.7	110
10.6	731.1	503.9	97.7	26.7	102.8	645.5	637.9	3.4	4.1	85.6	2,610	391
2012	840.2	703.8	0	27.3	109.1	785.8	774.8	6.3	4.6	54.4	2,732	341
2.31	140.5	131.1	0	0.6	8.8	140.3	136.9	2.9	0.5	0.2	216.0	154
10.09	699.7	572.7	0	26.7	100.3	645.5	637.9	3.4	4.1	54.2	2,516	381
2012	840.2	703.8	0	27.3	109.1	785.8	774.8	6.3	4.6	54.5	2,733	341
2.39	145.8	135.7	0	0.6	9.5	140.3	136.9	2.9	0.5	5.5	237.9	166
10.01	694.4	568.1	0	26.7	99.6	645.5	637.9	3.4	4.1	48.9	2,495	379
12.4 Tax	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest (3.0)	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net increase end of year	Assets at end of Yer	Trust fund Ratio

2013	855.0	726.2	4.9	21.1	102.8	822.9	812.3	6.2	4.5	32.1	2,765	332
1.8	111.2	105.4	0.7	0.4	4.7	143.4	140.1	2.8	0.6	-32.2	90.4	86
10.6	743.8	620.8	4.2	20.7	98.1	679.5	672.1	3.4	3.9	64.3	2,674	384
2013	855.0	726.2	4.9	21.1	102.8	822.9	812.3	6.2	4.5	32.1	2,766	332
2.30	143.9	134.7	0.7	0.4	8.1	143.4	140.1	2.8	0.6	0.5	216.5	151
10.1	711.1	591.5	4.2	20.7	94.7	679.5	672.1	3.4	3.9	31.6	2,548	370
2013	855.0	726.2	4.9	21.1	102.8	822.9	812.3	6.2	4.5	32.1	2,765	332
2.45	149.4	143.6	0.7	0.4	8.9	143.4	140.1	2.8	0.6	6.0	243.9	166
9.95	705.6	582.6	4.2	20.7	93.9	679.5	672.1	3.4	3.9	26.1	2,521	367
12.4 Tax	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest (3.0)	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net increase end of year	Assets at end of Yer	Trust fund Ratio
2014	884.3	756.0	0.5	29.6	98.2	859.2	848.5	6.1	4.7	25.0	2,790	322
1.8	114.9	109.7	0.1	1.7	3.4	145.1	141.7	2.9	0.4	-30.2	60.2	62
10.6	769.4	646.2	0.4	28.0	94.8	714.2	706.8	3.1	4.3	55.2	2,729	374
2014	884.4	756.0	0.5	29.6	98.2	859.2	848.5	6.1	4.7	25.2	2,790	322
2.23	145.5	136.0	0.1	1.7	7.7	145.1	141.7	2.9	0.4	0.4	216.9	149
10.17	738.9	620.0	0.4	28.0	90.5	714.2	706.8	3.1	4.3	24.7	2,573	357
2014	884.4	756.0	0.5	29.6	98.2	859.2	848.5	6.1	4.7	25.2	2,790	322
2.31	151.3	140.8	0.1	1.7	8.7	145.1	141.7	2.9	0.4	6.2	250.2	168
10.09	733.1	615.2	0.4	28.0	89.5	714.2	706.8	3.1	4.3	18.9	2,540	353
12.4 Tax	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest (3.0)	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net increase end of year	Assets at end of Yer	Trust fund Ratio
2015	920.2	794.9	0.3	31.6	93.3	897.1	886.3	6.2	4.7	23.0	2,813	311
1.8	118.6	115.4	0	1.1	2.1	146.6	143.4	2.8	0.4	-28.0	32.3	41
10.6	801.6	679.5	0.3	30.6	91.2	750.5	742.9	3.4	4.3	51.1	2,780	364
2015	920.2	794.9	0.3	31.6	93.3	897.1	886.3	6.2	4.7	23.1	2,813	311
2.24	146.8	143.6	0	1.1	7.3	146.6	143.4	2.8	0.4	0.2	216.1	148
10.16	773.4	651.3	0.3	30.6	86.0	750.5	742.9	3.4	4.3	22.9	2,607	343
2015	920.2	794.9	0.3	31.6	93.3	897.1	886.3	6.2	4.7	23.1	2,813	311

2.24	153.1	143.6	0	1.1	8.4	146.6	143.4	2.8	0.4	6.5	256.7	171
10.16	767.1	651.3	0.3	30.6	84.9	750.5	742.9	3.4	4.3	16.6	2,557	338

Source: 2017 Annual Report of the Board of Trustees of the OASDI Trust Funds

It is estimated that OASI must transfer to the DI trust fund $224.4 billion plus 2.5% annual interest to $240.4 billion, as if the OASDI tax rate had been adjusted right to accommodate the age of high rate of disability of the Baby Boomer generation, that nearly nearly depleted the DI trust fund 2009-2015, after a three year fascination with the zero growth Cost of Living Adjustment (COLA) $672 SSI (2009-2011), to reduce the optimal DI tax rate from 2.1% to 2.0%. The weight of gold which came in to Solomon in one year was 666 talents of gold (1 Kings 10:14)(2 Chronicles 9:13). He who has an ear, let him hear. If anyone is to go into captivity, into captivity he will go. If anyone is to be killed with the sword, with the sword he will be killed. This calls for patient endurance and faithfulness on the part of the saints for forty-two months…He also forced everyone great and small, rich and poor, free and slave, to receive a mark on his right hand or on his forehead, so that no one could buy or sell unless he had the mark which is the name of the beast or the number of his name. This calls for wisdom. If anyone has insight, let him calculate the number of the beast, for it is man's number. His number is 666 (Revelation 13:9, 10 & 16-18). Lawful immigrants receive a social security number referenced to their country of origin. O Prophet! why do you forbid (yourself) that which Allah has made lawful for you; you seek to please your wives; and Allah is Forgiving, Merciful (The Prohibition 66:1). O you who believe! save yourselves and your families from a fire whose fuel is men and stones; over it are angels stern and strong, they do not disobey Allah in what He commands them, and do as they are commanded (The Prohibition 66:6). Thy people called it a lie, and yet it is the truth. Say, I have not charge over you; to every prophecy is a set time, and in the end ye shall know (Cattle 6:66). Say: Come I will recite what your Lord has forbidden to you-- (remember) that you do not associate anything with Him and show kindness to your parents, and do not slay your children for (fear of) poverty-- We provide for you and for them-- and do not draw nigh to indecencies, those of them which are apparent and those which are concealed, and do not kill the soul which Allah has forbidden except for the requirements of justice; this He has enjoined you with that you may understand (Cattle 6:151). Because the +/- $666 COLA was so horrible it is proposed that henceforth after 42 months, 3 ½ years, between $600-$699, any such meager benefit be automatically increased to $700 (Revelation 13:10)

The Defense of Social Security Caucus of 2011 publicly outlawed benefit cuts but privately failed to redressing them or even adjust the OASDI tax rate to redress the underlying DI deficit panic exacerbating chronic State Old Age Benefit financial crisis due to impossibly low 6% rate of contribution. The Democratic Congress and President, then attempted to make law. Public Law 111-147 exempted most employers from paying the employer share of OASDI payroll tax on wages paid during the period March 19, 2010 through December 31, 2010 to certain qualified individuals hired after February 3, 2010. Public Law 111-312, Public Law 112-78, and Public Law 112-96 reduced the OASDI payroll tax rate for 2011 and 2012 by 2 percentage points for employees and for self-employed workers. These laws require that the General Fund of the Treasury reimburse the OASI and DI Trust Funds for these temporary reductions in 2010, 2011, and 2012 payroll tax revenue, in order to "replicate to the extent possible" revenue that would have been received if the combined employee/employer payroll tax rates had remained at 12.4% for OASDI. During 2011 was the peak of the spending for the disability of the Baby Boomers when a 2.7% DI 9.7% OASI tax rate and 2012 when 2.8% DI 9.6% OASI tax rates was needed.

Table I.C2 Bipartisan Budget Act 2016-2018
(billions)

12.4 Tax	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest (3%)	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net Increase end of year	Assets at end of Yer	Trust fund Ratio
2016	957.5	836.2	.1	32.8	88.4	922.3	911.4	6.2	4.7	35.2	2,847.7	305
2.37	160.0	157.4		1.2	1.4	145.9	142.8	2.8	.4	14.1	46.3	22
10.03	797.5	678.8	.1	31.6	87.0	776.4	768.6	3.5	4.3	51.0	2,780.3	364
2017	996.6	873.6		37.9	85.1	952.5	941.5	6.5	4.5	44.1	2,891.8	299
2.37	171.0	167.1		2.0	1.9	145.8	142.8	2.8	.2	25.1	71.5	32
10.03	825.6	706.5		35.9	83.2	806.7	798.7	3.7	4.3	19.0	2,820.3	347
2018	1,001.1	883.4		34.6	83.1	1,002.8	991.8	6.2	4.9	-1.7	2,890.1	288
2.37	172.9	168.8		1.5	2.6	149.3	146.3	2.8	.2	23.7	95.2	48
10.03	828.2	714.5		33.1	80.6	853.6	845.5	3.3	4.7	-25.4	2,794.9	330
2018	1,001.2	883.4	0	34.6	83.2	995.9	984.9	6.2	4.9	5.3	2,897.1	290
2.1	153.7	149.6	0	1.5	2.6	149.3	146.3	2.8	0.2	4.4	75.9	48
10.3	847.5	733.8	0	33.1	80.6	846.6	838.6	3.3	4.7	0.9	2,821.2	333

Source: 2017 & 2018 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds

The 2.37% DI tax of the Bipartisan Budget increased the DI Trust Fund balance at year end from $32.3 billion in 2015 to $46.3 billion in 2016 when the trust fund ratio reached a low of 22%. By the end of 2018 the DI trust fund is estimated to recoup $95.2 billion in savings and a trust fund ratio of 48%, at the expense of a -$1.7 billion combined deficit and -$25.4 billion OASI deficit 2018. The 2.37% DI tax rate is obviously too high for the OASI trust fund to afford. However, the 1.8% DI tax rate is too low. Properly adjusted the OASDI tax rate should theoretically sustain account surpluses until 2021 when an OASI deficit causes a combined trust fund deficit of -$3 billion at either the 2.1% or 2.0% + $240 billion DI tax rate. Under current law in 2019 when the 2.37% DI tax expires an $11 billion DI deficit develops in 2019 and trust fund assets begin to decrease. By 2024 or 2025 the DI trust fund would be completely depleted. After a concurrent resolution on the budget is agreed to, it shall not be in order in the Senate to cause a decrease in social security surpluses or an increase in social security deficits relative to the levels set forth in the applicable resolution under 2USC§642(a)(3)(b). The Bipartisan Budget Act of 2015 was successful at correcting the DI deficit. The 2.37% DI tax became too much for the OASI trust to bear, without causing a combined deficit in 2018, and instead of reverting to the inadequate 1.8% DI tax rate, it is necessary to get the OASDI payroll tax rate distribution right. By amending the DI tax rate to 2.1% or 2.0% + $240 billion the DI deficit would be indefinitely postponed and 3% annual retiree population growth would not cause a deficit in the OASI Trust Fund or combined OASDI Trust Funds until 2021. SSA's system of documenting migrant workers seems to have limited damage caused by the collective expulsion of undocumented workers in 2017 and subsequently there has been a significant increase in legal immigration, the bull market is working and at 6.5% in 2018, the OASDI payroll tax is growing much better than 3% individual income tax growth, usually 8%. Form I-765 seems to work. After filing Form I-765, Application for Employment Authorization, and receiving a favorable determination, the applicant receives an Employment Authorization Document (EAD) and within seven days thereafter a social security card, even if they previously had a social security number. The unique social security number indicates their country of origin and enables them to the legally work, report their income and pay taxes to the United States government. An EAD is not necessary for lawful permanent residents.

Table I.C3 Actual Surplus of the Social Security Administration Trust Funds 2017 – 2022
(billions)

12.4 Tax	Total Revenues	Tax Revenues	GF Reimbursement	Tax on Benefits	Net interest (3%)	Total	Scheduled Benefits	Administrative Costs	R&R Interchange	Net Increase end of year	Assets at end of Year	Trust fund Ratio
2017	996.6	873.6		37.9	85.1	952.5	941.5	6.5	4.5	44.1	2,891.8	299
2.37	171.0	167.1		2.0	1.9	145.8	142.8	2.8	.2	25.1	71.5	32
10.03	825.6	706.5		35.9	83.2	806.7	798.7	3.7	4.3	19.0	2,820.3	347
2018	1,001.1	883.4	0	34.6	83.2	1,002.8	991.8	6.2	4.9	-1.7	2,890.1	288
2.37	172.9	168.8	0	1.5	2.6	149.3	146.3	2.8	.2	23.7	95.2	48
10.03	828.2	714.5	0	33.1	80.6	853.6	845.5	3.3	4.7	-25.4	2,794.9	330
2018	1,001.1	883.4	0	34.6	83.2	995.9	984.9	6.2	4.9	5.2	2,897	290
2.37	172.9	168.8	0	1.5	2.6	149.3	146.3	2.8	0.2	23.6	95.1	48
10.03	828.2	714.5	0	33.1	80.6	846.6	838.6	3.3	4.7	-18.4	2,801.9	333

2018	1,001.2	883.4	0	34.6	83.2	995.9	984.9	6.2	4.9	5.3	2,897.1	290
2.1	153.7	149.6	0	1.5	2.6	149.3	146.3	2.8	0.2	4.4	75.9	48
10.3	847.5	733.8	0	33.1	80.6	846.6	838.6	3.3	4.7	0.9	2,821.2	333
2019	1,061.3	941.0	0	38.2	82.2	1,061.5	1,050.5	6.1	5.0	-0.2	2,889.9	272
1.8	143.2	138.6	0	1.7	3.0	153.0	150.1	2.8	0.1	-9.8	85.3	62
10.6	918.1	802.4	0	36.5	79.2	908.5	900.3	3.3	4.8	9.7	2,804.6	308
2019	1,066.3	941.0	0	38.2	87.1	1,052.2	1,041.1	6.1	5.0	9.1	2,911.1	275
1.8	143.5	138.6	0	1.7	3.2	155.2	152.2	2.8	0.2	-11.7	83.4	61
10.6	922.8	802.4	0	36.5	83.9	897	888.9	3.3	4.8	25.8	2,827.7	312
2019	1,066.3	941.0	0	38.2	87.1	1,052.2	1,041.1	6.1	5.0	14.1	2,911.2	275
2.1	164.3	159.4	0	1.7	3.2	155.2	152.2	2.8	0.2	9.1	85	49
10.3	902.0	781.6	0	36.5	83.9	897	888.9	3.3	4.8	5	2,826.2	315
2019	1,348.6	1,223.3	0	38.2	87.1	1,196.7	1,041.1	11.7	5.0	151.9	3,049	237
2.1	212.1	207.2	0	1.7	3.2	155.2	152.2	2.9	0.2	56.9	132.8	49
8.0	909.6	789.2	0	36.5	83.9	897	888.9	3.4	4.8	12.6	2,833.8	317
2.3	226.9	226.9	0	0	0	144.5	139.1	5.4	0	82.4	82.4	0
2020	1,112.5	988.5	0	42.2	81.8	1,129.2	1,118.0	6.1	5.1	-16.7	2,873.2	256
1.8	148.1	143.5	0	1.8	2.8	157.2	154.2	2.8	0.2	-9.1	76.2	54
10.6	964.4	845.0	0	40.4	79.0	971.9	963.8	3.2	4.9	-7.6	2,797	289
2020	1,133.2	1,002.2	0	43.4	87.6	1,113.1	1,101.6	6.3	5.2	20.1	2,931.2	262
1.8	151.5	145.5	0	3.2	2.8	161.4	158.3	2.9	0.2	-9.9	73.5	52
10.6	981.7	856.7	0	40.2	84.8	951.7	943.3	3.4	5.0	30	2,857.7	297
2020	1,133.2	1,002.2	0	43.4	87.6	1,113.1	1,101.6	6.3	5.2	20.1	2,931.3	262

2.1	175.7	169.7	0	3.2	2.8	161.4	158.3	2.9	0.2	14.3	99.3	53
10.3	957.5	832.5	0	40.2	84.8	951.7	943.3	3.4	5.0	5.8	2,831.8	297
2020	1,437.8	1,303	0	44.4	90.4	1,292.6	1,275.5	11.9	5.2	145.2	3,194.2	236
2.1	226.7	220.7	0	3.2	2.8	161.4	158.3	2.9	0.2	65.3	198.1	82
8.0	965.6	840.6	0	40.2	84.8	951.7	943.3	3.4	5.0	13.9	2,847.7	298
2.3	245.5	241.7	0	1	2.8	179.5	173.9	5.6	0	66	148.4	46
2021	1,167.0	1,039.7	0	46.4	80.9	1,199.9	1,188.3	6.5	5.1	-32.9	2,840.3	239
1.8	155.4	150.9	0	2.0	2.5	163.0	159.7	3.1	0.2	-7.6	68.7	47
10.6	1,011.6	888.8	0	44.5	78.3	1,036.9	1,028.6	3.4	4.9	-25.3	2,771.7	270
2021	1,203.2	1,067.3	0	47.7	88.2	1,170	1,158.2	6.5	5.3	33.2	2,963.7	251
1.8	160.9	154.9	0	3.5	2.5	161.5	158.3	3.0	0.2	-0.6	72.9	46
10.6	1,042.3	912.4	0	44.2	85.7	1,008.5	999.9	3.5	5.1	33.8	2,890.8	283
2021	1,203.3	1,067.4	0	47.7	88.2	1,170	1,158.2	6.5	5.3	33.3	2,964.6	251
2.1	186.8	180.8	0	3.5	2.5	161.5	158.3	3.0	0.2	25.3	124.6	62
10.3	1,016.5	886.6	0	44.2	85.7	1,008.5	999.9	3.5	5.1	8	2,839.8	281
2021	1,530.6	1,387.6	0	49.7	93.3	1,358.4	1,340.8	12.3	5.3	172.2	3,366.4	235
2.1	241	235.0	0	3.5	2.5	161.5	158.3	3.0	0.2	79.5	277.6	123
8.0	1,025.1	895.2	0	44.2	85.7	1,008.5	999.9	3.5	5.1	16.6	2,864.3	282
2.3	264.5	257.4	0	2	5.1	188.4	182.6	5.8	0	76.1	224.5	79

Source: 2018 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance Trust Fund and Federal Disability Insurance Trust Fund. Tax rate / 12.4 = Proportion x Combined payroll tax = Payroll Tax Revenues

Without an actuarial deficit resulting from perennial current year OASI outlay overestimation of 3% COLA and 3% OASI population growth or negative fluctuations in average annual 6.5% growth in payroll tax to afford 6% OASI outlay growth, there will be no actuarial deficit in 2018, 2021, or ever, because revenue growth should exceed outlays in any actuarial projection of the actual surplus. In actuality there are years when tax revenues might be less than 6.5% more than the year before, or even negative, and this causes an actuarial deficit or account deficit respective of a negative net increase in assets at year end. As long as there is a combined trust fund surplus it should be possible to distribute the costs amongst the program and avoid any account deficits. Methodology and issues to be voted upon, require that the comparative intermediate projections begin with 2017, 2018 redone twice, to account for the OASI outlay overestimate and optimal OASDI tax rate distribution and year thereafter re-done three times, under current law with 2018 OASI overestimate corrected, at the optimal OASDI tax rates and distributing the tax on the rich to three OASDI and SSI trust funds. 6.5% revenue and 5.9% outlay growth projection for 2019 in the 2018 Annual Report, is far more realistic than 10.5% revenue and 8.0% outlay growth estimated in the 2017 report. All years are redone to reflect average optimistic 6.5% payroll tax, 10% tax on benefits, 3.4% interest revenue DI trust fund, 3.0% interest revenue OASI trust fund, to sustain 6.0% OASI, 4.0% DI outlay, 3.0% Administrative and 2.0% R & R Interchange growth from 2018 revised for 5% rather than 6% OASI outlay growth. DI outlays should grow 4% annually to afford a 3% COLA and 1% population growth. At 6.5% OASI outlay growth is slightly overestimated for 2019, it should be 3.0% population growth + 3.0% COLA equal 6.0% OASI benefit outlay growth, this improves the OASI and combined trust fund ratio by 1%. This 1% seems to discredit the 2.1% DI tax rate and make it seem as if the 2.0% DI tax rate should be adopted to spare the OASI deficit, without necessarily reimbursing the DI trust fund $240 billion to sustain a 3% COLA, 1% population and trust fund growth into a future without poverty by 2030, when the DI tax rate is actually 2.1% for the intermediate projection, do not be fooled. The 2.1% DI tax rate is righter than 6% OASI growth with a 2% COLA and to prevent an unnecessary OASI deficit, Congress must not wait for the expiration of the 2.37% DI tax rate in 2019 from the Bipartisan Budget Act of 2015 to adopt a 2.1% DI tax rate retroactive to 2018 for the intermediate projection under Sec. 201(b)(1)(T) of the Social Security Act under 42USC§401(b)(1)(T) FY18.

The SSI program is a means-tested transfer program administered by the Social Security Administration (SSA). SSI is authorized by Title XVI of the Social Security Act. Established in 1972 as part of Public Law 92-603, SSI began providing monthly cash payments in 1974 according to uniform, nationwide eligibility requirements to the needs aged (65 years of age or older), blind, and disabled. Most states also provide supplements to federal SSI benefits. In 1972, Congress enacted the Supplemental Security Income (SSI) Program to assist "individuals who have attained age 65 or are blind or disabled" by setting a guaranteed minimum income level for such persons. SSI is paid for by the General Fund. States may also pay for, or supplement benefits to individuals. The program went into effect January 1, 1974. The Supplemental Security Income (SSI) is the program whereby the Commissioner of Social Security ensures that all aged, blind and disabled individuals who are determined to be eligible on the basis of their income and resources are paid benefits pursuant to Sec. 1611 of Title XVI of the Social Security Act under 42USC§1382. In about half of the states, the federal SSI benefit is augmented by a state supplemental payment. SSI beneficiaries are immediately eligible for Medicaid in most states and, if they live independently, for food stamps, except in California where they are paid extra cash. SSI is a great program. When Congress decides to tax the rich and state employees and distribute $227 billion (2019) and $245 billion (2020) to an SSI Trust Fund, it is estimated that SSI benefits would increase in stages, 228% the first year of the tax, 25% the second, 5% the third, and normal 4% growth the fourth, and thereafter, unless legitimate demands to end poverty by 2030 or actuarial differences or market failure require a change in plans. It is estimated that the number of SSI beneficiaries would increase 225% from 8.1 million in 2018 to 18.5 million in 2019 to 23.1 million in 2020 with an average benefit of $589 a month, $7,069 a year, costing $163.2 billion in 2020, when the table above provides $173.9 billion, enough for 24.6 million average benefits.

New monthly benefits must cost less than new monthly revenues to sustain an actual surplus.

Table I.D1 SSI COLA, Rates, Beneficiaries, Payments, Costs, Total Outlays 1974-2020

Year	COLA	Benefit Rate	Total Beneficiary (thousand)	Federal Payments (millions)	Admin. Costs (millions)	Total Cost (millions)
1974	4.3%	$146.00	3,996	3,833		3,833
1980	14.3%	$238.00	4,142	5,923	668	6,591
1990	4.7%	$386.00	4,817	12,943	1,075	14,018
2000	2.5%	$513.00	6,602	28,778	2,321	31,099
2001	3.5%	$531.00	6,688	30,532	2,397	32,929
2002	2.6%	$545.00	6,788	31,616	2,522	34,138
2003	1.4%	$552.00	6,902	32,941	2,656	35,597
2004	2.1%	$564.00	6,988	34,202	2,806	37,008
2005	2.7%	$579.00	7,114	35,995	2,795	38,790
2006	4.1%	$603.00	7,236	37,775	2,916	40,691
2007	3.3%	$623.00	7,360	39,514	2,857	42,371
2008	2.3%	$637.00	7,521	42,040	2,820	44,860
2009	5.8%	$674.00	7,677	45,904	3,316	49,220
2010	0.0%	$674.00	7,912	47,767	3,629	51,396
2011	0.0%	$674.00	7,866	49,038	3,931	52,969
2012	3.6%	$698.00	8,040	51,703	3,881	55,584
2013	1.5%	$710.00	8,144	53,402	3,789	57,191
2014	1.7%	$721.00	8,162	54,153	3,990	58,143
2015	1.5%	$733.00	8,142	54,827	4,242	59,069
2016	0.0%	$733.00	8,088	54,634	4,212	58,846
2017	0.3%	$735.00	8,038	54,634	4,123	59,536
2018	2.0%	$750.00	8,078	55,694	4,247	60,978
2019	2.4%	$768.00	8,153	57,547	4,374	
2019 1%	3.0%	$773.00	8,159	57,922	4,374	63,313
2019 Tax	3.0%	$773.00	17,148	139,100	4,374	143,474
2020	2.7%	$789.00	8,190	59,362	4,374	63,736
2020 1%	3.0%	$796.00	8,240	60,239	4,505	65,739
2020 Tax	3.0%	$796.00	22,948	173,900	4,505	179,462

Source: Berryhill, Nancy. Acting Commissioner of Social Security. 2017 Annual Report of the Supplemental Security Income Program. September 1, 2017, July 31, 2018. 3% annual administrative cost increase effective 2018.

Supplemental Security Income (SSI) is a general assistance program with the same concept of qualifying disability as disability insurance (DI) but requiring an extremely low income and not requiring the beneficiary to have made any contributions. People without a qualifying disability who have made no contributions their entire life automatically qualify for SSI at age 65. The term “disability” means inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months in Sec. 223 of the

Social Security Act under 42USC§423(d)(1)(A). The monthly maximum SSI Federal amounts for 2018 are $750 for an eligible individual, $1,125 for an eligible individual with an eligible spouse, and $376 for an essential person. Social security generally pays up to 150% of a qualifying beneficiary's original benefit to pay for a spouse and children. SSI pays 1.8 million child SSI benefits, 22% of 8.1 million federal SSI benefits in 2017. Child SSI benefits terminate at age 18 or upon graduation from high school at 19 0r 20, if the child is not diagnosed with a permanent disability.

The prevalence rate for all Federal SSI recipients declined from 1975 through the early 1980s. In 1983, this percentage started increasing and continued to increase through 1996. The number of SSI recipients receiving Federal payments increased rapidly in the early 1990s due to the growth in the numbers of disabled adults and children. The growth in the numbers of children receiving SSI resulted in large part from the Supreme Court decision in the case of *Sullivan v. Zebley*, 110 S. Ct. 885 (1990), which greatly expanded the criteria used for determining disability for children. SSA determined that roughly one quarter of all beneficiaries – 1.85 million— could not manage their own benefits and appointed others to manage their funds. The implementation of Public Law 104-121 and Public Law 104-193 resulted in a decline in the Federal recipient population from 1996 to 1997. From the end of 1997 through the end of 2000, the Federal SSI recipient population grew at an annual rate of less than 1%. From the end of 2000 to the end of 2008, the Federal SSI recipient population grew an average of 1.7% per year. From the end of 2008 to the end of 2012, the Federal recipient population grew an average of 2.7% per year due largely to the economic recession, the slow recovery from that economic downturn and age of highest incidence of disability for the Baby Boomer generation. In 2013, the Federal SSI recipient growth slowed to 1.3%, with much smaller growth in 2014. The Federal SSI recipient population decreased slightly in 2015, by roughly 0.2% relative to 2014. Since 2016 the SSI population has remained 8 million although the number of applications and children growing up in poverty increases

Table I.D2 Federally Administered SSI Population 1974-2020
(thousand)

Year	Applications	New Recipients	Deaths	Other Terminations	All Terminations	Current Payment
1974	5,752	4,398	192	210	402	3,635
1975	1,468	931	212	401	613	3,893
2000	1,633	748	205	498	703	6,320
2005	2,110	854	204	524	728	6,819
2006	2,075	849	205	522	727	6,939
2007	2,091	844	207	513	720	7,061
2008	2,195	930	206	563	769	7,219
2009	2,506	1,006	210	639	849	7,423
2010	2,567	1,055	204	615	820	7,656
2011	2,553	1,042	207	634	841	7,866

2012	2,438	973	212	611	823	8,040
2013	2,214	918	215	602	817	8,144
2014	2,039	812	219	621	840	8,162
2015	2,024	800	224	602	826	8,142
2016	1,865	768	223	602	824	8,088
2017	1,737	768	227	565	792	8,067
2018	1,692	732	224	588	812	7,987
2019	1,838	777	221	551	772	7,989
2019 1%	2,025	838	218	569	787	8,084
2019 Tax	23,961	9,984	254	569	823	17,148
2020	1,957	807	221	550	771	8,021
2020 1%	2,055	880	217	582	799	8,165
2020 Tax	10,289	4,287	267	750	1,017	20,418

Source: 2017 and 2018 Annual Report of the Supplemental Security Income Program. Pgs. 38-43 Deaths re-estimated + 0.3% of new benefits for healthy children. Terminations for other reason arbitrarily increased to accommodate gainful employment in 2020.

To sustain healthy 1% population growth orphan should be made a qualifying disability for a compassionate allowance and federally recognize the orphanage as an institution due 30% of an orphan's benefit for the duration that they are in the care of an orphanage. Orphans, including un-adopted adults orphaned before the age of 18, shall be considered a qualifying disability for a compassionate allowance by either DI or SSI depending on their contributions and status as a worker. A reasonable allowance for the orphan shall paid from the orphan's disability, that increases with age until the debit card becomes their candy, car and college savings at age 18. An orphan shall not automatically be eligible for SSI if they are adopted or if parental rights have not been terminated by final felony determination in Sec. 472 of Title IV of the Social Security Act under 42USC§672. An orphan is a child whose parents are dead or have abandoned them permanently. Adults can also be referred to as orphan, or adult orphans. However, those who reached adulthood before their parents died are normally not called orphans; the term is generally reserved for children whose parents have died while they are too young to support themselves. In 2011, of the 73.7 million children under the age of 18, 28% (20.6 million) lived with one parent, and 4% of children lived with no parent. Approximately more than half of the children living with no parents were living with grandparents. There are an estimated 428,000 children in foster care in the United States in 2015 and that number is growing. 269,000 children entered foster care and 243,000 exited. 55% are planned to be reunified with parents or principal caregiver, 3% live with other relative, 26% are adopted, 3% stay in long term foster care, 4% are emancipated, 3% guardianship, and 5% have not established a case plan. 135,000 children are adopted in the United States each year, 54,000 with child welfare agency involvement. Of the 111,000 waiting to be adopted, 62,000 had their parental rights terminated that year. The circumstances associated with the child's removal was neglect 61%, drug abuse (parent) 34%, caretaker inability to cope 14%, physical abuse 12%, child behavior problem 11%, housing 10%, parent incarceration 8%, alcohol abuse (parent) 6%, abandonment 5%, sexual abuse 4%, drug abuse (child) 2%, child disability

2%, relinquishment 1%, parent death 1%. and alcohol abuse (child) 0% The reason for the discharge of 248,496 children is reunification with parents or primary caregiver 51%, living with other relative 7%, adoption 23%, emancipation 8%, transfer to another agency 2%, runaway 0.4%, death of child 0.1%.

SSI needs to stop discriminating on the basis of ISM (in-kind-support mechanism), simplify its application, publish an online SSI application form with optional disability questionnaire and stop taking all but $30 from people institutionalized in children's or old age homes. There are several inefficiencies with the current SSI application form that cause administrative cost hyperinflation often in excess of 7%. These inefficiencies must be eliminated in the case of in-kind support and maintenance (ISM) rules and made optional in case of a medical diagnosis of permanent disability. SSA needs to streamline their online application form to be able process the families of 16-24 million healthy children growing up below the poverty line. Charitable givers require better protection from ISM, unfair judgment upon free food and housing. Social Security does tend to pay more if a person moves out on their own, but this is a labor intensive process. SSI recipients who live alone have high rates of poverty, with nearly 80% having household income below the poverty threshold, 30% of individuals receiving SSI benefits lived in the same household with at least one other SSI recipient. ISM socially disrupts charitable giving and family cohabitation. Homeless people don't report any ISM. If receiving free room and board it is probably better to file as a homeless person from a PO box or representative address. It is hoped that the vast majority of the child beneficiaries anticipated by the tax on the rich would be represented, even entered into the Social Security Administration database, by their local school or using their address with permission. Social Security online needs to develop an online SSI application with optional disability questions. No ISM. SSI income verification is done by a person’s social security number under 26USC§6103(7)(D)(iii) of the Internal Revenue Code. SSA has access to the income information and only requires the law to provide confidential information to state agencies who administer certain other welfare programs under Sec. 1137 of the Social Security Act under 42USC§1320b-7.

SSA is headed by a Commissioner of Social Security, who employs a deputy commissioner and Inspector General to oversee, in co-operation with the Secretary of Health and Human Services, the administrative programs of SSA and may create and abolish such operations as they see fit under Sec. 702 of the Social Security Act under 42USC§902. Every year more than 70,000 SSA employees process more than 5 million claims for benefits. They issue 16 million new and replacement Social Security number (SSN) cards. They process 265 million earnings items to maintain workers’ life-long earnings records. They handles approximately 54 million phone calls to SSA’s 800-number. They issue 136 million Social Security Statements to advise workers how much they have contributed to Social Security and provide estimates of future benefits online. Social Security Matters blog provides for online feedback. OASDI takes pride in their low administrative costs less than 1%, +/-0.6%, while SSI administrative costs run about 7% of program costs. The administrative problem reported in 2018 is that OASDI is inexplicably paying less administrative costs than 2017 that must be offset by the SSI budget request. OASDI administrative costs must be corrected to sustain 3% annual growth to normalize SSI administrative cost growth. SSA administrative costs should grow 3% annually. The contractual cost of processing applications from the SSI tax is expected to be shared with elementary and secondary schools, but SSA administrative costs could double the first year, increase 25% the second, before returning to normal 3% growth.

Table I.E1 Social Security Administrative Costs 2016 - 2020
(billions)

	2016	2017	2018	2019	2019	2020	2020
OASDI	6.2	6.5	6.2	6.1	6.4	6.1	6.6
SSI	4.2	4.1	4.5	4.9	4.9	5.5	21.7
Total	10.4	10.6	10.7	11.0	11.3	11.6	28.3

Source: 2018 Annual Report of the Board of Trustees of the Federal Old Age Survivor Trust Fund and Federal Disability Insurance Trust Fund. 2018 Annual Report of the Supplemental Security Program.

It is the duty of the Board of Trustees composed of the Commissioner of Social Security, the Secretary of the Treasury, the Secretary of Labor, and the Secretary of Health and Human Services to - a. Hold the Trust Funds; b. Report to the Congress not later than the first day of April of each year on the operation and status of the Trust Funds during the preceding fiscal year and on their expected operation and status during the next ensuing five fiscal years; c. Report immediately to the Congress whenever the Board of Trustees is of the opinion that the amount of either of the Trust Funds is unduly small; d. Recommend improvements in administrative procedures and policies designed to effectuate the proper coordination of the old-age and survivors insurance and Federal-State unemployment compensation program; and e. Review the general policies followed in managing the Trust Funds, and recommend changes in such policies, including necessary changes in the provisions of the law which govern the way in which the Trust Funds are to be managed in accordance with Sec. 202 of the Social Security Act under 42USC§401.

To sustain this automated, systematic, nationwide process to end poverty in the United States, Congress must amend the $7.25 an hour federal minimum wage since the Great Recession to $7.50 in 2019, $7.75 in 2020, $8.00 in 2021 and 3% more every year thereafter.' in one final sentence at 29USC§206(a)(1)(D). The Unemployment Compensation (UC) program must abolish travel restrictions and afford three International Labour Organization (ILO) Conventions to insure contributor sick days, family vacations, childbirth and childcare, with three weeks annual Holidays with Pay Convention (Convention 132) of 1970, for new fathers and Workers with Family Responsibilities (Convention 156) of 1981, as extended without pay under the Family and Medical Leave Act of 1993 Pub.L. 103–3 and most of all fourteen weeks Maternity Protection (Convention 183) of 2000. Employer unemployment contributions might be cheaper than paid leave. To ensure poor people of all races receive the benefits they are entitled to and better afford to own their federally secret home, it is necessary to commission an accurate annual statistical study of benefits by race under the Title VI of the Civil Rights Act of 1964 under 42USC§2000d *et seq*.

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