

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 82  
OFFERED BY MR. LARSON OF CONNECTICUT**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

**2** This Act may be cited as “Social Security 2100: A  
**3** Sacred Trust”.

**4 SEC. 2. TABLE OF CONTENTS.**

**5** The table of contents for this Act is as follows:

- Sec. 1. Short title.
- Sec. 2. Table of contents.

**TITLE I—STRENGTHENING BENEFITS**

- Sec. 101. Across-the-board benefit increase.
- Sec. 102. More accurate cost-of-living adjustment.
- Sec. 103. Increasing the minimum benefit for long-term low earners.
- Sec. 104. Increasing threshold amounts for inclusion of Social Security benefits in income.
- Sec. 105. Improving benefits for widows and widowers in two-income households.
- Sec. 106. Increasing benefits for beneficiaries after 15 years of eligibility.
- Sec. 107. Providing caregiver credits for Social Security.
- Sec. 108. Eliminating the 5-month waiting period for disability benefits.
- Sec. 109. Establishing a gradual offset for disability beneficiaries with earnings.
- Sec. 110. Repealing the government pension offset and windfall elimination provisions.
- Sec. 111. Extending the child’s benefit for post-secondary school students under age 26.
- Sec. 112. Increasing access to benefits for children who live with grandparents or other relatives.
- Sec. 113. Preventing an unintended drop in benefits relating to the application of the National Average Wage Index.
- Sec. 114. Holding SSI, Medicaid, and CHIP beneficiaries harmless.

**TITLE II—STRENGTHENING THE TRUST FUND**

- Sec. 201. Determining wages and self-employment income above contribution and benefit base after 2022.
- Sec. 202. Including earnings over \$400,000 in Social Security benefit formula.
- Sec. 203. Establishing the Social Security Trust Fund.

TITLE III—STRENGTHENING SERVICE DELIVERY

- Sec. 301. Clarifying the requirement to mail Social Security account statements.
- Sec. 302. Preventing closure of field and hearing offices and resident or rural contact stations.
- Sec. 303. Ensuring access to professional representation.

1           **TITLE I—STRENGTHENING**  
2   **BENEFITS**

3   **SEC. 101. ACROSS-THE-BOARD BENEFIT INCREASE.**

4           (a) IN GENERAL.—

5                       (1) INCREASE IN PRIMARY INSURANCE AMOUNT  
6           COMPUTATION FORMULA.—Section 215(a)(1)(A)(i)  
7           of the Social Security Act (42 U.S.C.  
8           415(a)(1)(A)(i)) is amended by striking “90 per-  
9           cent” and inserting “93 percent”.

10          (b) EFFECTIVE DATE.—

11                     (1) IN GENERAL.—The amendments made by  
12           this section shall apply with respect to monthly in-  
13           surance benefits payable for months in calendar  
14           years 2023 through 2027.

15                     (2) RECOMPUTATION OF PRIMARY INSURANCE  
16           AMOUNTS.—Notwithstanding section 215(f) of the  
17           Social Security Act, the Commissioner of Social Se-  
18           curity shall recompute primary insurance amounts  
19           to the extent necessary—

1 (A) to carry out the amendments made by  
2 this section; and

3 (B) to account for the nonapplication of  
4 such amendments after calendar year 2027.

5 (c) **RULE OF CONSTRUCTION.**—For purposes of ap-  
6 plying subparagraphs (A) and (B) of section 215(i)(1) of  
7 the Social Security Act in any calendar year, nothing in  
8 this section or the amendments made by this section shall  
9 be considered a general benefit increase under title II of  
10 such Act.

11 **SEC. 102. MORE ACCURATE COST-OF-LIVING ADJUSTMENT.**

12 (a) **IN GENERAL.**—

13 (1) **IN GENERAL.**—Section 215(i)(1)(D) of the  
14 Social Security Act (42 U.S.C. 415(i)(1)(D)) is  
15 amended by striking “Consumer Price Index” and  
16 all that follows through “such index” and inserting  
17 “Consumer Price Index for Urban Wage Earners  
18 and Clerical Workers (CPI-W, as published by the  
19 Bureau of Labor Statistics of the Department of  
20 Labor) or Consumer Price Index for Elderly Con-  
21 sumers (CPI-E, as published by such Bureau)  
22 (whichever such index results in the higher percent-  
23 age under this subparagraph) exceeds the same such  
24 index”.

1           (2) CONFORMING AMENDMENT.—Section  
2           215(i)(1)(G) of the Social Security Act (42 U.S.C.  
3           415(i)(1)(G) is amended by inserting “applicable for  
4           purposes of subparagraph (D)” after “Consumer  
5           Price Index”.

6           (b) APPLICATION TO PRE-1979 LAW.—

7           (1) IN GENERAL.—Section 215(i) of the Social  
8           Security Act as in effect in December 1978, and as  
9           applied in certain cases under the provisions of such  
10          Act as in effect after December 1978, is amended—

11                   (A) in paragraph (1)(B), by striking “Con-  
12                   sumer Price Index” and all that follows through  
13                   “such index” and inserting “Consumer Price  
14                   Index for Urban Wage Earners and Clerical  
15                   Workers (CPI-W, as published by the Bureau  
16                   of Labor Statistics of the Department of  
17                   Labor) or Consumer Price Index for Elderly  
18                   Consumers (CPI-E, as published by such Bu-  
19                   reau of such Department) (whichever such  
20                   index results in the higher per centum under  
21                   this subparagraph) exceeds, by not less than 3  
22                   per centum, the same such Index”; and

23                   (B) in paragraph (2)—

24                           (i) in subparagraph (A)(ii), by strik-  
25                           ing “Consumer Price Index for such cost-

1 of-living computation quarter” and insert-  
2 ing “Consumer Price Index applicable for  
3 such year under paragraph (1)(B)”;

4 (ii) in subparagraph (C)(i), by strik-  
5 ing “Consumer Price Index as published  
6 for any month exceeds by 2.5 percent or  
7 more the level of such index” and inserting  
8 “Consumer Price Index for Urban Wage  
9 Earners and Clerical Workers or Consumer  
10 Price Index for Elderly Consumers as pub-  
11 lished for any month exceeds by 2.5 per-  
12 cent or more the level of such index”.

13 (2) CONFORMING CHANGES.—Section 215(i)(4)  
14 of the Social Security Act (42 U.S.C. 415(i)(4)) is  
15 amended by inserting “and by section 102 of Social  
16 Security 2100: A Sacred Trust” after “1986”.

17 (c) NO EFFECT ON ADJUSTMENTS UNDER OTHER  
18 LAWS.—Section 215(i) of the Social Security Act (42  
19 U.S.C. 415(i)) is amended by adding at the end the fol-  
20 lowing:

21 “(6) With respect to any provision of law (other than  
22 in this title, title VIII, or title XVI) which provides for  
23 an adjustment of an amount under such provision of law  
24 in the same percentage as a cost-of-living adjustment ap-  
25 plied to benefit amounts under this title, such provision

1 of law shall be applied and administered as if the percent-  
2 age of such cost-of-living adjustment applied to benefit  
3 amounts under this title were determined without regard  
4 to the amendments made by subsections (a) and (b) of  
5 section 102 of Social Security 2100: A Sacred Trust.”.

6 (d) PUBLICATION OF CONSUMER PRICE INDEX FOR  
7 ELDERLY CONSUMERS.—The Bureau of Labor Statistics  
8 of the Department of Labor shall prepare and publish an  
9 index for each calendar month to be known as the “Con-  
10 sumer Price Index for Elderly Consumers” that indicates  
11 changes over time in expenditures for consumption which  
12 are typical for individuals in the United States who have  
13 attained age 62.

14 (e) TRANSITION RULE.—Prior to the publication of  
15 the Consumer Price Index for Elderly Consumers (CPI-  
16 E) pursuant to subsection (d), the reference to such index  
17 made in each of the amendments made by subsections (a)  
18 and (b) shall be deemed to be a reference to the research  
19 price index prepared by the Bureau of Labor Statistics  
20 of the Department of Labor known as the Consumer Price  
21 Index for Americans 62 years of age and older (R-CPI-  
22 E).

23 (f) EFFECTIVE DATE.—

24 (1) IN GENERAL.—The amendments made by  
25 this section shall apply only to determinations made

1 with respect to cost-of-living computation quarters  
2 (as defined in section 215(i)(1)(B) of the Social Se-  
3 curity Act (42 U.S.C. 415(i)(1)(B))) ending on Sep-  
4 tember 30 of calendar years 2022 through 2026.

5 (2) NONAPPLICATION AFTER 2026.—

6 (A) COLA REDETERMINATIONS.—For pur-  
7 poses of subparagraph (B) and determinations  
8 made with respect to cost-of-living computation  
9 quarters (as so defined) ending on September  
10 30 of any calendar year after 2026, section  
11 215(i) of the Social Security Act shall be ap-  
12 plied as if the determinations described in para-  
13 graph (1) had been made without regard to the  
14 amendments made by this section.

15 (B) INCREASES BASED ON COLA DETER-  
16 MINATIONS.—Notwithstanding section 215(f) of  
17 the Social Security Act, the Commissioner of  
18 Social Security shall, for benefits payable under  
19 title II for months after November 2027 and  
20 for benefits payable under title XVI for months  
21 after December 2027, recompute primary insur-  
22 ance amounts, dollar amounts adjusted under  
23 section 1617, and any other amounts subject to  
24 increase on the basis of a determination made  
25 with respect to cost-of-living computation quar-

1           ters under section 215(i) of the Social Security  
2           Act to the extent necessary to apply the rede-  
3           terminations made under subparagraph (A).

4   **SEC. 103. INCREASING THE MINIMUM BENEFIT FOR LONG-**  
5                           **TERM LOW EARNERS.**

6           (a) IN GENERAL.—Section 215(a)(1) of the Social  
7   Security Act (42 U.S.C. 415(a)(1)) is amended—

8                   (1) by redesignating subparagraph (D) as sub-  
9           paragraph (E); and

10                   (2) by inserting after subparagraph (C) the fol-  
11   lowing new subparagraph:

12           “(D)(i) Effective with respect to the benefits of indi-  
13   viduals who become eligible for old-age insurance benefits  
14   or disability insurance benefits (or die before becoming so  
15   eligible) after 2022, no primary insurance amount com-  
16   puted under subparagraph (A) may be less than the great-  
17   er of—

18                   “(I) the minimum monthly amount computed  
19   under subparagraph (C); or

20                   “(II) in the case of an individual who has more  
21   than 10 years of work (as defined in clause (iv)(I)),  
22   the alternative minimum amount determined under  
23   clause (ii).

24           “(ii)(I) The alternative minimum amount determined  
25   under this clause is the applicable percentage of  $\frac{1}{12}$  of



1 the annual dollar amount determined under clause (iii) for  
 2 the year in which the amount is determined.

3 “(II) For purposes of subclause (I), the applicable  
 4 percentage is the percentage specified in connection with  
 5 the number of years of work, as set forth in the following  
 6 table:

<b>“If the number of years of work is:</b>	<b>The applicable percentage is:</b>
11 .....	6.25 percent
12 .....	12.50 percent
13 .....	18.75 percent
14 .....	25.00 percent
15 .....	31.25 percent
16 .....	37.50 percent
17 .....	43.75 percent
18 .....	50.00 percent
19 .....	56.25 percent
20 .....	62.50 percent
21 .....	68.75 percent
22 .....	75.00 percent
23 .....	81.25 percent
24 .....	87.50 percent
25 .....	93.75 percent
26 .....	100.00 percent
27 .....	106.25 percent
28 .....	112.50 percent
29 .....	118.75 percent
30 or more .....	125.00 percent.

7 “(iii) The annual dollar amount determined under  
 8 this clause is—

9 “(I) for calendar year 2023, the poverty guide-  
 10 line for 2022; and

11 “(II) for any calendar year after 2023, the an-  
 12 nual dollar amount established for the calendar year  
 13 preceding such calendar year, or, if larger, the an-

1 nual dollar amount for 2023 multiplied by the ratio  
2 of—

3 “(aa) the national average wage index (as  
4 defined in section 209(k)(1)) for the second cal-  
5 endar year preceding the calendar year for  
6 which the determination is made, to

7 “(bb) the national average wage index (as  
8 so defined) for 2021.

9 “(iv) For purposes of this subparagraph—

10 “(I) the term ‘year of work’ means, with re-  
11 spect to an individual, a year to which 4 quarters of  
12 coverage have been credited based on such individ-  
13 ual’s wages and self-employment income; and

14 “(II) the term ‘poverty guideline for 2022’  
15 means the annual poverty guideline for 2022 (as up-  
16 dated annually in the Federal Register by the De-  
17 partment of Health and Human Services under the  
18 authority of section 673(2) of the Omnibus Budget  
19 Reconciliation Act of 1981) as applicable to a single  
20 individual.”.

21 (b) CONFORMING AMENDMENT.—Section 209(k)(1)  
22 of such Act (42 U.S.C. 409(k)(1)) is amended by inserting  
23 “215(a)(1)(E),” after “215(a)(1)(D),”.

24 (c) EFFECTIVE DATE.—

1           (1) IN GENERAL.—The amendments made by  
2 this section shall apply with respect to monthly in-  
3 surance benefits payable for months in calendar  
4 years 2023 through 2027.

5           (2) RECOMPUTATION OF PRIMARY INSURANCE  
6 AMOUNTS.—Notwithstanding section 215(f) of the  
7 Social Security Act, the Commissioner of Social Se-  
8 curity shall recompute primary insurance amounts  
9 to the extent necessary—

10                   (A) to carry out the amendments made by  
11 this section; and

12                   (B) to account for the nonapplication of  
13 such amendments after calendar year 2027.

14 **SEC. 104. INCREASING THRESHOLD AMOUNTS FOR INCLU-**  
15 **SION OF SOCIAL SECURITY BENEFITS IN IN-**  
16 **COME.**

17           (a) IN GENERAL.—Subsection (a) of section 86 of the  
18 Internal Revenue Code of 1986 is amended to read as fol-  
19 lows:

20           “(a) IN GENERAL.—Gross income for the taxable  
21 year of any taxpayer described in subsection (b) (notwith-  
22 standing section 207 of the Social Security Act) includes  
23 Social Security benefits in an amount equal to the lesser  
24 of—

1           “(1) 85 percent of the Social Security benefits  
2           received during the taxable year, or

3           “(2) one-half of the excess described in sub-  
4           section (b)(1).”.

5           (b) BASE AMOUNT.—Subsection (c) of section 86 of  
6           such Code is amended to read as follows:

7           “(c) BASE AMOUNT.—For purposes of this section,  
8           the term ‘base amount’ means—

9           “(1) except as otherwise provided in this para-  
10          graph, \$35,000,

11          “(2) \$50,000 in the case of a joint return, and

12          “(3) zero in the case of a taxpayer who—

13                 “(A) is married as of the close of the tax-  
14                 able year (within the meaning of section 7703)

15                 but does not file a joint return for such year,

16                 and

17                 “(B) does not live apart from his spouse at  
18                 all times during the taxable year.”.

19           (c) TRANSFERS TO TRUST FUNDS.—

20                 (1) HOSPITAL INSURANCE TRUST FUND HELD

21                 HARMLESS.—Of the total revenue from taxation of

22                 social security benefits, there are appropriated to the

23                 Federal Hospital Insurance Trust Fund such

24                 amounts as would be transferred to such fund under

25                 section 121(e) of the Social Security Amendments of

1 1983 (42 U.S.C. 401 note) and section 86 of such  
2 Code as such sections were in effect on the day be-  
3 fore the date of the enactment of this Act, at such  
4 times and in such manner as would be provided  
5 therein.

6 (2) TRANSFERS TO PAYOR FUNDS.—Of the bal-  
7 ance of the total revenue from taxation of social se-  
8 curity benefits remaining after appropriations under  
9 paragraph (1) have been made, there are appro-  
10 priated to each payor fund amounts equivalent to  
11 the portion of such balance equal to a fraction—

12 (A) the numerator of which is the amount  
13 equivalent to the net revenues received in the  
14 Treasury attributable to the application of sec-  
15 tions 86 and 871(a)(3) of such Code to pay-  
16 ments from such payor fund made in taxable  
17 years beginning after December 31, 2022, and  
18 before January 1, 2028; and

19 (B) the denominator of which is the total  
20 revenue from taxation of social security bene-  
21 fits.

22 (3) TRANSFERS.—The amounts appropriated  
23 by paragraph (2) to any payor fund shall be trans-  
24 ferred from time to time (but not less frequently  
25 than quarterly) from the general fund of the Treas-

1       ury on the basis of estimates made by the Secretary  
2       of the Treasury of the amounts referred to in such  
3       paragraph. Any such quarterly payment shall be  
4       made on the first day of such quarter and shall take  
5       into account social security benefits estimated to be  
6       received during such quarter. Proper adjustments  
7       shall be made in the amounts subsequently trans-  
8       ferred to the extent prior estimates were in excess  
9       of or less than the amounts required to be trans-  
10      ferred.

11           (4) DEFINITIONS.—For purposes of this sub-  
12      section—

13           (A) TOTAL REVENUE FROM TAXATION OF  
14      SOCIAL SECURITY BENEFITS.—The term “total  
15      revenue from taxation of social security bene-  
16      fits” means the amount equivalent to the net  
17      revenues received in the Treasury attributable  
18      to the application of sections 86 and 871(a)(3)  
19      of the Internal Revenue Code of 1986 to pay-  
20      ments from any payor fund made in taxable  
21      years beginning after December 31, 2022, and  
22      before January 1, 2028.

23           (B) PAYOR FUND.—The term “payor  
24      fund” means any trust fund or account from



1 (iv) by redesignating subparagraphs  
2 (E) and (F) as subparagraphs (D) and  
3 (E), respectively; and

4 (v) in the flush matter following sub-  
5 paragraph (E)(ii), as so redesignated, by  
6 striking “becomes entitled to an old-age in-  
7 surance benefit” and all that follows  
8 through “such deceased individual,”;

9 (B) by striking subparagraph (A) in para-  
10 graph (2) and inserting the following:

11 “(2)(A) Except as provided in subsection  
12 (k)(5), subsection (q), and subparagraph (D) of this  
13 paragraph, such widow’s insurance benefit for each  
14 month shall be equal to the greater of—

15 “(i) the primary insurance amount (as de-  
16 termined for purposes of this subsection after  
17 application of subparagraphs (B) and (C)) of  
18 such deceased individual, or

19 “(ii) subject to paragraph (9), in the case  
20 of a fully insured widow, 75 percent of the sum  
21 of any old-age or disability insurance benefit for  
22 which the widow is entitled for such month and  
23 the primary insurance amount (as determined  
24 for purposes of this subsection after application



1 of subparagraphs (B) and (C)) of such deceased  
2 individual.”;

3 (C) in paragraph (5)—

4 (i) in subparagraph (A), by striking  
5 “paragraph (1)(F)” and inserting “para-  
6 graph (1)(E)”;

7 (ii) in subparagraph (B), by striking  
8 “paragraph (1)(F)(i)” and inserting  
9 “paragraph (1)(E)(i)”;

10 (D) by adding at the end the following:

11 “(9) For purposes of paragraph (2)(A)(ii), the  
12 amount determined under such paragraph shall not  
13 exceed the primary insurance amount for such  
14 month of a hypothetical individual—

15 “(A) who became entitled to old-age insur-  
16 ance benefits upon attaining early retirement  
17 age during the month in which the deceased in-  
18 dividual referred to in paragraph (1) became  
19 entitled to old-age or disability insurance bene-  
20 fits, or died (before becoming entitled to such  
21 benefits), and

22 “(B) to whom wages and self-employment  
23 income were credited in each of such hypo-  
24 thetical individual’s elapsed years (within the  
25 meaning of section 215(b)(2)(B)(iii)) in an

1 amount equal to the national average wage  
2 index (as described in section 209(k)(1)) for  
3 each such year.”.

4 (2) WIDOWERS.—Section 202(f) of the Social  
5 Security Act (42 U.S.C. 402(f)) is amended—

6 (A) in paragraph (1)—

7 (i) in subparagraph (B), by inserting  
8 “and” at the end;

9 (ii) in subparagraph (C)(iii), by strik-  
10 ing “and” at the end;

11 (iii) by striking subparagraph (D);

12 (iv) by redesignating subparagraphs  
13 (E) and (F) as subparagraphs (D) and  
14 (E), respectively; and

15 (v) in the flush matter following sub-  
16 paragraph (E)(ii), as so redesignated, by  
17 striking “or becomes entitled to an old-age  
18 insurance benefit” and all that follows  
19 through “such deceased individual,”;

20 (B) by striking subparagraph (A) in para-  
21 graph (2) and inserting the following:

22 “(2)(A) Except as provided in subsection  
23 (k)(5), subsection (q), and subparagraph (D) of this  
24 paragraph, such widower’s insurance benefit for  
25 each month shall be equal to the greater of—

1           “(i) the primary insurance amount (as de-  
2           termined for purposes of this subsection after  
3           application of subparagraphs (B) and (C)) of  
4           such deceased individual, or

5           “(ii) subject to paragraph (9), in the case  
6           of a fully insured widower, 75 percent of the  
7           sum of any old-age or disability insurance ben-  
8           efit for which the widower is entitled for such  
9           month and the primary insurance amount (as  
10          determined for purposes of this subsection after  
11          application of subparagraphs (B) and (C)) of  
12          such deceased individual.”;

13           (C) in paragraph (5)—

14           (i) in subparagraph (A), by striking  
15           “paragraph (1)(F)” and inserting “para-  
16           graph (1)(E)”;

17           (ii) in subparagraph (B), by striking  
18           “paragraph (1)(F)(i)” and inserting  
19           “paragraph (1)(E)(i)”;

20           (D) by adding at the end the following:

21           “(9) For purposes of paragraph (2)(A)(ii), the  
22           amount determined under such paragraph shall not  
23           exceed the primary insurance amount for such  
24           month of a hypothetical individual—

1           “(A) who became entitled to old-age insur-  
2           ance benefits upon attaining early retirement  
3           age during the month in which the deceased in-  
4           dividual referred to in paragraph (1) became  
5           entitled to old-age or disability insurance bene-  
6           fits, or died (before becoming entitled to such  
7           benefits), and

8           “(B) to whom wages and self-employment  
9           income were credited in each of such hypo-  
10          thetical individual’s elapsed years (within the  
11          meaning of section 215(b)(2)(B)(iii)) in an  
12          amount equal to the national average wage  
13          index (as described in section 209(k)(1)) for  
14          each such year.”.

15          (b) CONFORMING AMENDMENT.—Section 209(k)(1)  
16          of the Social Security Act (42 U.S.C. 409(k)(1)), as  
17          amended by section 103(c), is further amended by insert-  
18          ing “202(e)(9), 202(f)(9),” after “sections”.

19          (c) EFFECTIVE DATE.—The amendments made by  
20          this section shall apply with respect to widow’s or wid-  
21          ower’s insurance benefits payable for months in calendar  
22          years 2023 through 2027.

1 **SEC. 106. INCREASING BENEFITS FOR BENEFICIARIES**  
2 **AFTER 15 YEARS OF ELIGIBILITY.**

3 (a) IN GENERAL.—Section 202 of the Social Security  
4 Act (42 U.S.C. 402) is amended by adding at the end the  
5 following new subsection:

6 “(aa) INCREASE IN BENEFIT AMOUNTS ON ACCOUNT  
7 OF LONG-TERM ELIGIBILITY.—(1) In the case of an indi-  
8 vidual who is a qualified beneficiary for a calendar year  
9 after 2022, the amount of any monthly insurance benefit  
10 of such qualified beneficiary under this section or section  
11 223 for any month in such calendar year shall be in-  
12 creased in accordance with paragraph (3).

13 “(2)(A) For purposes of this subsection, the term  
14 ‘qualified beneficiary’ for a calendar year means an indi-  
15 vidual in any case in which such calendar year is at least  
16 the 16th year beginning after the applicable year of eligi-  
17 bility for such individual.

18 “(B) For purposes of this subsection, the applicable  
19 year of eligibility for an individual is the year in which  
20 the individual on whose wages and self-employment in-  
21 come the monthly insurance benefit is based initially be-  
22 came eligible (or died before becoming eligible) for old-  
23 age insurance benefits under subsection (a) or disability  
24 insurance benefits under section 223.

25 “(3)(A) The increase required under paragraph (1)  
26 with respect to the monthly insurance benefit of an indi-

1 vidual who is a qualified beneficiary for a calendar year  
 2 shall be equal to the applicable percentage (specified for  
 3 such benefit in subparagraph (B)) of the full increase  
 4 amount for such calendar year (determined under sub-  
 5 paragraph (C)).

6 “(B) The applicable percentage specified for a  
 7 monthly insurance benefit under this subparagraph for a  
 8 calendar year is the percentage specified, in connection  
 9 with the year described in the following table, as follows:

<b>“If the year described is:</b>	<b>The applicable percentage is:</b>
the 16th year beginning after the applicable year of eligi- bility .....	20 percent
the 17th year beginning after the applicable year of eligi- bility .....	40 percent
the 18th year beginning after the applicable year of eligi- bility .....	60 percent
the 19th year beginning after the applicable year of eligi- bility .....	80 percent
the 20th year beginning after the applicable year of eligi- bility or later .....	100 percent.

10 “(C)(i) Except as provided in clause (ii), the full in-  
 11 crease amount determined under this subparagraph for a  
 12 calendar year in connection with the monthly insurance  
 13 benefit of a qualified beneficiary is a dollar amount equal  
 14 to 5 percent of the primary insurance amount of a puta-  
 15 tive individual if—

16 “(I) such primary insurance amount were de-  
 17 termined for January of such calendar year;

18 “(II) on January 1 of the applicable year of eli-  
 19 gibility for the qualified beneficiary, such putative

1 individual were fully insured, attained retirement  
2 age (as defined in section 216(l)(2)) and were other-  
3 wise eligible for, and applied for, old-age insurance  
4 benefits; and

5 “(III) such putative individual’s average in-  
6 dexed monthly earnings taken into account in deter-  
7 mining such primary insurance amount were equal  
8 to  $\frac{1}{12}$  of the national average wage index (as de-  
9 fined in section 209(k)(1)) for the second year prior  
10 to such applicable year of eligibility.

11 “(ii)(I) In the case of a monthly insurance benefit  
12 under subsection (b) or (c), the full increase amount deter-  
13 mined under this subparagraph shall be one-half the  
14 amount determined under clause (i).

15 “(II) in the case of a monthly insurance benefit under  
16 subsection (d), (g), or (h), the full increase amount deter-  
17 mined under this subparagraph shall be the percentage of  
18 the amount determined under clause (i) equal to the ratio  
19 which the amount of such benefit bears to the primary  
20 insurance amount (before the application of section  
21 203(a)) of the individual on whose wages and self-employ-  
22 ment income the monthly insurance benefit is based.

23 “(4) In the case of a qualified beneficiary who is enti-  
24 tled to two or more monthly insurance benefits under this  
25 title for the same month—

1           “(A) the earliest applicable year of eligibility for  
2           such beneficiary with respect to such benefits shall  
3           be treated as the applicable year of eligibility for  
4           such beneficiary for the purposes of this subsection;  
5           and

6           “(B) such beneficiary shall be entitled to an in-  
7           crease with respect only to one such benefit.

8           “(5) This subsection shall be applied to monthly in-  
9           surance benefits after any increase under subsection (w)  
10          and any applicable reductions and deductions under this  
11          title.”.

12          (b) CONFORMING AMENDMENTS.—

13                 (1) Section 202 of such Act (42 U.S.C. 402) is  
14                 amended—

15                         (A) in the last sentence of subsection (a),  
16                         by striking “subsection (q) and subsection (w)”  
17                         and inserting “subsections (q), (w), and (aa)”;

18                         (B) in subsection (b)(2), by striking “sub-  
19                         sections (k)(5) and (q)” and inserting “sub-  
20                         sections (k)(5), (q), and (aa)”;

21                         (C) in subsection (c)(2), by striking “sub-  
22                         sections (k)(5) and (q)” and inserting “sub-  
23                         sections (k)(5), (q), and (aa)”;



1 (D) in subsection (d)(2), by adding at the  
2 end the following: “This paragraph shall apply  
3 subject to subsection (aa).”;

4 (E) in subsection (e)(2)(A), by striking  
5 “subsection (k)(5), subsection (q), and subpara-  
6 graph (D) of this paragraph” and inserting  
7 “subsection (k)(5), subsection (q), subsection  
8 (aa), and subparagraph (D) of this paragraph”;

9 (F) in subsection (f)(2)(A), by striking  
10 “subsection (k)(5), subsection (q), and subpara-  
11 graph (D) of this paragraph” and inserting  
12 “subsection (k)(5), subsection (q), subsection  
13 (aa), and subparagraph (D) of this paragraph”;

14 (G) in subsection (g)(2), by striking  
15 “Such” and inserting “Except as provided in  
16 subsections (k)(5) and (aa), such”;

17 (H) in subsection (h)(2)(A), by inserting  
18 “and subsection (aa)” after “subparagraphs  
19 (B) and (C)”; and

20 (I) in section 223(a)(2), by striking “sec-  
21 tion 202(q)” and inserting “sections 202(q) and  
22 202(aa)”.

23 (2) Section 209(k)(1) of such Act (402 U.S.C.  
24 409(k)(1)) is amended by inserting  
25 “202(aa)(3)(C)(i)(II),” before “203(f)(8)(B)(ii)”.

1 (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply with respect to monthly insurance  
3 benefits payable for months in calendar years 2023  
4 through 2027.

5 **SEC. 107. PROVIDING CAREGIVER CREDITS FOR SOCIAL SE-**  
6 **CURITY.**

7 (a) IN GENERAL.—Title II of the Social Security Act  
8 is amended by adding after section 234 (42 U.S.C. 434)  
9 the following new section:

10 “DEEMED WAGES FOR CAREGIVERS OF DEPENDENT  
11 RELATIVES

12 “SEC. 235. (a) DEFINITIONS.—For purposes of this  
13 section—

14 “(1)(A) Subject to subparagraph (B), the term  
15 ‘qualifying year’ means, in connection with an indi-  
16 vidual, any calendar year during which such indi-  
17 vidual was engaged for not less than 960 hours in  
18 providing care to a dependent relative without mone-  
19 tary compensation.

20 “(B) The term ‘qualifying year’ does not in-  
21 clude any year ending after the date on which such  
22 individual attains retirement age (as defined in sec-  
23 tion 216(l)).

24 “(2) The term ‘dependent relative’ means, in  
25 connection with an individual—

1           “(A) a child, grandchild, niece, or nephew  
2           (of such individual or such individual’s spouse  
3           or domestic partner), or a child to which the in-  
4           dividual or the individual’s spouse or domestic  
5           partner is standing in loco parentis, who is  
6           under the age of 12; or

7           “(B) a child, grandchild, niece, or nephew  
8           (of such individual or such individual’s spouse  
9           or domestic partner), a child to which the indi-  
10          vidual or the individual’s spouse or domestic  
11          partner is standing in loco parentis, a parent,  
12          grandparent, sibling, aunt, or uncle (of such in-  
13          dividual or his or her spouse or domestic part-  
14          ner), or such individual’s spouse or domestic  
15          partner, if such child, grandchild, niece, neph-  
16          ew, parent, grandparent, sibling, aunt, uncle,  
17          spouse, or domestic partner is a chronically de-  
18          pendent individual.

19          “(3)(A) The term ‘chronically dependent indi-  
20          vidual’ means an individual who—

21                 “(i) is dependent on a daily basis on verbal  
22                 reminding, physical cueing, supervision, or  
23                 other assistance provided to the individual by  
24                 another person in the performance of at least  
25                 two of the activities of daily living (described in

1           subparagraph (B)) or instrumental activities of  
2           daily living (described in subparagraph (C));  
3           and

4           “(ii) without the assistance described in  
5           clause (i), could not perform such activities of  
6           daily living or instrumental activities of daily  
7           living.

8           “(B) The ‘activities of daily living’ referred to  
9           in subparagraph (A) means basic personal everyday  
10          activities, including—

11           “(i) eating;

12           “(ii) bathing;

13           “(iii) dressing;

14           “(iv) toileting; and

15           “(v) transferring in and out of a bed or in  
16          and out of a chair.

17          “(C) The ‘instrumental activities of daily living’  
18          referred to in subparagraph (A) means activities re-  
19          lated to living independently in the community, in-  
20          cluding—

21           “(i) meal planning and preparation;

22           “(ii) managing finances;

23           “(iii) shopping for food, clothing, or other  
24          essential items;

1                   “(iv) performing essential household  
2                   chores;

3                   “(v) communicating by phone or other  
4                   form of media; and

5                   “(vi) traveling around and participating in  
6                   the community.

7           “(b) DEEMED WAGES OF CAREGIVER.—(1)(A) For  
8 purposes of determining entitlement to and the amount  
9 of any monthly benefit for any month after December  
10 2022, or entitlement to any lump-sum death payment in  
11 the case of a death after such month, payable under this  
12 title on the basis of the wages and self-employment income  
13 of any individual, including for purposes of determining  
14 such individual’s insured status for purposes of sections  
15 214, 216(i)(3), and 223(c), such individual shall be  
16 deemed to have been paid during each qualifying year (in  
17 addition to wages or self-employment income actually paid  
18 to or derived by such individual during such year) at an  
19 amount per year equal to—

20                   “(i) in the case of a qualifying year during  
21                   which no wages, self-employment income, or earn-  
22                   ings from noncovered service were actually paid to  
23                   or derived by such individual, 50 percent of the na-  
24                   tional average wage index (as defined in section

1       209(k)(1)) for the second calendar year preceding  
2       such calendar year; and

3             “(ii) in the case of any other qualifying year,  
4       the excess of the amount determined under clause (i)  
5       over  $\frac{1}{2}$  of the wages, self-employment income, and  
6       earnings from noncovered service actually paid to or  
7       derived by such individual during such year.

8             “(B) In any case in which there are more than 5  
9       qualifying years for an individual, the 5 qualifying years  
10      taken into account for purposes of this section shall be  
11      the 5 qualifying years (whether or not consecutive) which  
12      result in the largest monthly benefits payable under this  
13      title on the basis of the wages and self-employment income  
14      of the individual for months after December 2022.

15            “(C) For purposes of this paragraph, the term ‘earn-  
16      ings from noncovered service’ means earnings for service  
17      which did not constitute ‘employment’ as defined in sec-  
18      tion 210 for purposes of this title.

19            “(2) Paragraph (1) shall not be applicable in the case  
20      of any monthly benefit or lump-sum death payment if a  
21      larger such benefit or payment, as the case may be, would  
22      be payable without its application.

23            “(3) Any assistance or support services provided to  
24      caregivers under section 1720G of title 38, United States

1 Code, shall not be considered wages or self-employment  
2 income for the purposes of this section.

3 “(c) RULES AND REGULATIONS.—(1) Not later than  
4 1 year after the date of the enactment of this section, the  
5 Commissioner of Social Security shall promulgate such  
6 regulations as are necessary to carry out this section and  
7 to prevent fraud and abuse with respect to the benefits  
8 under this section, including regulations establishing pro-  
9 cedures for the application and certification requirements  
10 described in paragraph (2).

11 “(2) A qualifying year shall not be taken into account  
12 under this section with respect to an individual unless—

13 “(A) the individual submits to the Commis-  
14 sioner of Social Security an application under this  
15 section that includes—

16 “(i) the name and identifying information  
17 of the dependent relative with respect to whom  
18 the individual was engaged in providing care  
19 during such year;

20 “(ii) if the dependent relative is not a child  
21 under the age of 12, documentation from the  
22 physician of the dependent relative explaining  
23 why the dependent relative is a chronically de-  
24 pendent individual; and

1           “(iii) such other information as the Com-  
2           missioner may require to verify the status of  
3           the dependent relative; and

4           “(B) for every qualifying year that occurs after  
5           the first qualifying year, the individual certifies, in  
6           such form and manner as the Commissioner shall re-  
7           quire, that the information provided in the individ-  
8           ual’s application under this section has not  
9           changed.”.

10          (b) CONFORMING AMENDMENT.—Section 209(k)(1)  
11 of such Act (42 U.S.C. 409(k)(1)) is amended—

12           (1) by striking “and” before “230(b)(2)” the  
13           first time it appears; and

14           (2) by inserting “and 235(b)(1)(A)(i),” after  
15           “1977),”.

16          (c) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply with respect to individuals who be-  
18 come eligible for monthly insurance benefits (or die before  
19 becoming so eligible) after 2022 and before 2028, except  
20 that such amendments shall not apply for purposes of de-  
21 termining continuing eligibility or monthly benefit  
22 amounts for monthly insurance benefits for any month  
23 after calendar year 2027.



1 **SEC. 108. ELIMINATING THE 5-MONTH WAITING PERIOD**  
2 **FOR DISABILITY BENEFITS.**

3 (a) IN GENERAL.—Section 223(a) of the Social Secu-  
4 rity Act (42 U.S.C. 423(a)) is amended—

5 (1) in paragraph (1), in the matter following  
6 subparagraph (E), by striking “(i) for each month”  
7 and all that follows through “under such disability,”  
8 and inserting “for each month beginning with the  
9 first month during all of which the individual is  
10 under a disability and in which the individual be-  
11 comes entitled to such insurance benefits”; and

12 (2) in paragraph (2)—

13 (A) by striking “as though he had attained  
14 age 62” and all that follows through “and as  
15 though” and inserting “as though he had at-  
16 tained age 62 in the first month for which he  
17 becomes entitled to such disability insurance  
18 benefits, and as though”; and

19 (B) by striking “in or before the first  
20 month referred to in subparagraph (A) or (B)  
21 of such sentence, as the case may be,” and in-  
22 serting “in or before such month,”.

23 (b) DISABLED SURVIVING SPOUSES.—Section 202 of  
24 the Social Security Act (42 U.S.C. 402) is amended—

25 (1) in subsection (e)—

26 (A) in paragraph (1)—

1 (i) in subparagraph (C)(ii)(III), by  
2 striking “paragraph (8)” and inserting  
3 “paragraph (6)”; and

4 (ii) by striking “beginning with—”  
5 and all that follows through “and ending”  
6 and inserting “beginning with the first  
7 month in which she becomes so entitled to  
8 such insurance benefits and ending”; and

9 (B) by striking paragraph (5) and redesignating paragraphs (6) through (8) as paragraphs (5) through (7), respectively;

12 (2) in subsection (f)—

13 (A) in paragraph (1)—

14 (i) in subparagraph (C)(ii)(III), by  
15 striking “paragraph (8)” and inserting  
16 “paragraph (6)”; and

17 (ii) by striking “beginning with—”  
18 and all that follows through “and ending”  
19 and inserting “beginning with the first  
20 month in which he becomes so entitled to  
21 such insurance benefits and ending”; and

22 (B) by striking paragraph (5) and redesignating paragraphs (6) through (8) as paragraphs (5) through (7), respectively.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply with respect to any individual who  
3 becomes entitled to monthly insurance benefits in any case  
4 in which the period of disability during which the indi-  
5 vidual became so entitled begins in a month in calendar  
6 years 2023 through 2027.

7           (d) SPECIAL RULES FOR NONAPPLICATION BEFORE  
8 2023 AND AFTER 2027.—

9           (1) BEFORE 2023.—In the case of any indi-  
10 vidual who would be in a waiting period (as defined  
11 in section 223(c)(2) of the Social Security Act) as  
12 of January 2023, the last month of such individual's  
13 waiting period shall be deemed to be December  
14 2022.

15           (2) AFTER 2027.—In the case of an individual  
16 who would be in a waiting period (as so defined) as  
17 of January 2028 but for the amendments made by  
18 this section, such individual's waiting period shall be  
19 deemed—

20                   (A) to begin with the month of January  
21 2028; and

22                   (B) to consist of a number of months equal  
23 to the difference of 5 minus the number of  
24 months in the applicable period of disability of  
25 the individual that elapsed during 2027.

1 **SECTION 109. ESTABLISHING A GRADUAL OFFSET FOR DIS-**  
2 **ABILITY BENEFICIARIES WITH EARNINGS.**

3 (a) **ELIMINATION OF TERMINATION OF BENEFITS**  
4 **DUE TO WORK ACTIVITY.—**

5 (1) **DATE OF TERMINATION OF DISABILITY**  
6 **BENEFITS; ELIMINATION OF EXTENDED PERIOD OF**  
7 **ELIGIBILITY.—**Section 223(a)(1) of the Social Secu-  
8 rity Act (42 U.S.C. 423(a)(1)) is amended, in the  
9 matter following subparagraph (E), by striking “the  
10 earlier of” and all that follows through “the 36  
11 months following such period of trial work in which  
12 he engages or is determined able to engage in sub-  
13 stantial gainful activity” and inserting “the third  
14 month following the earliest month after the end of  
15 such period of trial work with respect to which such  
16 individual is determined to no longer be suffering  
17 from a disabling physical or mental impairment”.

18 (2) **DATE OF TERMINATION OF CHILD’S BENE-**  
19 **FITS.—**Section 202(d)(1)(G)(i) of such Act (42  
20 U.S.C. 402(d)(1)(G)(i)) is amended by striking “the  
21 earlier of” and all that follows through “substantial  
22 gainful activity),” and inserting “the third month  
23 following the earliest month after the end of such  
24 period of trial work with respect to which such indi-  
25 vidual is determined to no longer be suffering from  
26 a disabling physical or mental impairment,”.

1           (3) DATE OF TERMINATION OF WIDOW’S AND  
2 WIDOWER’S BENEFITS.—Subsections (e)(1) and  
3 (f)(1) of section 202 of such Act (42 U.S.C. 402)  
4 are each amended, in the matter following subpara-  
5 graph (F), by striking “the earlier of” and all that  
6 follows through the end of the paragraph and insert-  
7 ing “the third month following the earliest month  
8 after the end of such period of trial work with re-  
9 spect to which such individual is determined to no  
10 longer be suffering from a disabling physical or men-  
11 tal impairment.”.

12           (4) ELIMINATION OF WORK-RELATED TERMI-  
13 NATION OF HOSPITAL INSURANCE BENEFITS.—Sec-  
14 tion 226(b) of such Act (42 U.S.C. 426(b)) is  
15 amended, in the matter following paragraph (2), by  
16 striking “For purposes of this subsection” and all  
17 that follows through the end.

18           (5) CONFORMING AMENDMENT RELATED TO  
19 EXPEDITED REINSTATEMENT.—Section 223 of such  
20 Act (42 U.S.C. 423) is amended by striking sub-  
21 section (i).

22           (b) BENEFIT REDUCTION BASED ON EARNINGS DE-  
23 RIVED FROM SERVICES.—

24           (1) IN GENERAL.—Section 223(e) of such Act  
25 (42 U.S.C. 423(e)) is amended to read as follows:

1 “(e)(1) Any benefit otherwise payable to an individual  
2 for a month under subsection (d)(1)(B)(ii), (d)(6)(A)(ii),  
3 (d)(6)(B), (e)(1)(B)(ii), or (f)(1)(B)(ii) of section 202 or  
4 under subsection (a)(1) of this section shall be reduced  
5 by \$1 for each \$2 by which the individual’s earnings de-  
6 rived from services for such month exceeds the amount  
7 specified in paragraph (2) with respect to such month, ex-  
8 cept that—

9 “(A) in the case of an individual who has a pe-  
10 riod of trial work (as defined in section 222(c)), no  
11 reduction may be applied to any benefit of such indi-  
12 vidual under this title for any month prior to the  
13 third month after the end of the individual’s period  
14 of trial work; and

15 “(B) such benefit may not be reduced below \$0.

16 “(2) The amount specified in this paragraph with re-  
17 spect to a month shall be the amount of monthly earnings  
18 derived from services established by the Commissioner  
19 (under regulations issued pursuant to section  
20 223(d)(4)(A)) to represent substantial gainful activity in  
21 the case of a blind individual for such month.

22 “(3) In the case of a benefit otherwise payable to an  
23 individual for a month under section 202 on the basis of  
24 the wages and self-employment income of an individual  
25 whose benefit is reduced pursuant to paragraph (1), such

1 benefit shall be reduced for such month by the same pro-  
2 portion as the reduction made pursuant to paragraph  
3 (1).”.

4 (2) CONFORMING AMENDMENT.—Section  
5 223(a)(2) of such Act (42 U.S.C. 423(a)(2)) is  
6 amended by striking “and section 215(b)(2)(A)(ii)”  
7 and inserting “, section 215(b)(2)(A)(ii), and sub-  
8 section (e) of this section”.

9 (c) TICKET TO WORK EMPLOYMENT NETWORKS.—  
10 Section 1148(h)(5) of such Act (42 U.S.C. 1320b-  
11 19(h)(5)) is amended by redesignating subparagraph (C)  
12 as subparagraph (D) and inserting:

13 “(C) The Commissioner may alter require-  
14 ments to receive a payment under this section  
15 to the extent that the Commissioner determines  
16 that altering such requirements is necessary to  
17 ensure that sufficient employment networks are  
18 available and that each beneficiary receiving  
19 services under the Program has reasonable ac-  
20 cess to employment services, vocational rehabili-  
21 tation services, and other support services.”.

22 (d) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply with respect to months in calendar  
24 years 2023 through 2027.

1 **SEC. 110. REPEALING THE GOVERNMENT PENSION OFFSET**  
2 **AND WINDFALL ELIMINATION PROVISIONS.**

3 (a) REPEAL OF GOVERNMENT PENSION OFFSET  
4 PROVISION.—

5 (1) IN GENERAL.—Section 202(k) of the Social  
6 Security Act (42 U.S.C. 402(k)) is amended by  
7 striking paragraph (5).

8 (2) CONFORMING AMENDMENTS.—

9 (A) Section 202(b)(2) of the Social Secu-  
10 rity Act (42 U.S.C. 402(b)(2)) is amended by  
11 striking “subsections (k)(5) and (q)” and in-  
12 sserting “subsection (q)”.

13 (B) Section 202(c)(2) of such Act (42  
14 U.S.C. 402(c)(2)) is amended by striking “sub-  
15 sections (k)(5) and (q)” and inserting “sub-  
16 section (q)”.

17 (C) Section 202(e)(2)(A) of such Act (42  
18 U.S.C. 402(e)(2)(A)) is amended by striking  
19 “subsection (k)(5), subsection (q),” and insert-  
20 ing “subsection (q)”.

21 (D) Section 202(f)(2)(A) of such Act (42  
22 U.S.C. 402(f)(2)(A)) is amended by striking  
23 “subsection (k)(5), subsection (q)” and insert-  
24 ing “subsection (q)”.

25 (b) REPEAL OF WINDFALL ELIMINATION PROVI-  
26 SIONS.—



1           (1) IN GENERAL.—Section 215 of the Social  
2 Security Act (42 U.S.C. 415) is amended—

3           (A) in subsection (a), by striking para-  
4 graph (7);

5           (B) in subsection (d), by striking para-  
6 graph (3); and

7           (C) in subsection (f), by striking para-  
8 graph (9).

9           (2) CONFORMING AMENDMENTS.—Subsections  
10 (e)(2) and (f)(2) of section 202 of such Act (42  
11 U.S.C. 402) are each amended by striking “section  
12 215(f)(5), 215(f)(6), or 215(f)(9)(B)” in subpara-  
13 graphs (C) and (D)(i) and inserting “paragraph (5)  
14 or (6) of section 215(f)”.

15          (c) EFFECTIVE DATE.—

16           (1) IN GENERAL.—The amendments made by  
17 this section shall apply with respect to monthly in-  
18 surance benefits payable for months in calendar  
19 years 2023 through 2027.

20           (2) RECOMPUTATION OF PRIMARY INSURANCE  
21 AMOUNTS.—Notwithstanding section 215(f) of the  
22 Social Security Act, the Commissioner of Social Se-  
23 curity shall recompute primary insurance amounts  
24 to the extent necessary—

1 (A) to carry out the amendments made by  
2 this section;

3 (B) to account for the nonapplication of  
4 such amendments after calendar year 2027  
5 such that each individual's monthly insurance  
6 benefit for a month after 2027 shall be equal  
7 to the monthly insurance benefit that such indi-  
8 vidual would have received for such month if  
9 the amendments made under this section had  
10 not been made.

11 **SEC. 111. EXTENDING THE CHILD'S BENEFIT FOR POST-**  
12 **SECONDARY SCHOOL STUDENTS UNDER AGE**  
13 **26.**

14 (a) IN GENERAL.—Section 202(d)(1)(B) of the So-  
15 cial Security Act (42 U.S.C. 402(d)(1)(B)) is amended to  
16 read as follows:

17 “(B) at the time such application was filed  
18 was unmarried and—

19 “(i) had not attained the age of 18,

20 “(ii) was a full-time elementary or  
21 secondary school student and had not at-  
22 tained the age of 22,

23 “(iii) was a qualifying post-secondary  
24 school student and had not attained the  
25 age of 26, or

1                   “(iv) is under a disability (as defined  
2                   in section 223(d)) which began before he  
3                   attained the age of 22, and”.

4           (b) DEFINITION OF QUALIFYING POST-SECONDARY  
5 SCHOOL STUDENT.—

6           (1) IN GENERAL.—Section 202(d)(7) of such  
7 Act (42 U.S.C. 402(d)(7)) is amended—

8           (A) in subparagraph (A)—

9                   (i) by inserting “and a ‘qualifying  
10                   post-secondary school student’ is an indi-  
11                   vidual who is in at least half-time attend-  
12                   ance as a student at a post-secondary edu-  
13                   cational institution” before “, as deter-  
14                   mined by the Commissioner”;

15                   (ii) by inserting “or a ‘qualifying post-  
16                   secondary school student’” before “if he is  
17                   paid by his employer”;

18                   (iii) by inserting “or a post-secondary  
19                   educational institution, as applicable,” be-  
20                   fore “at the request”;

21                   (iv) by inserting “or a ‘qualifying  
22                   post-secondary school student’” before  
23                   “for the purpose of this section”; and

1 (v) by inserting “or a qualifying post-  
2 secondary school student” before “shall be  
3 deemed”; and

4 (B) in subparagraph (B)—

5 (i) by inserting “or a qualifying post-  
6 secondary school student” before “during  
7 any period”;

8 (ii) by inserting “or, in the case of a  
9 qualifying post-secondary school student,  
10 any period of nonattendance at a post-sec-  
11 ondary educational institution at which the  
12 individual has been in at least half-time at-  
13 tendance” after “full-time attendance”;  
14 and

15 (iii) inserting “or, in the case of a  
16 qualifying post-secondary school student,  
17 in at least half-time attendance at a post-  
18 secondary educational institution” before  
19 “immediately following such period” each  
20 place it appears.

21 (2) TRANSITION FROM ELEMENTARY OR SEC-  
22 ONDARY SCHOOL.—Section 202(d)(7)(B) of such Act  
23 (42 U.S.C. 402(d)(7)(B)) is amended by adding at  
24 the end the following sentence: “An individual who  
25 has been in full-time attendance at an elementary or

1 secondary school shall, during a succeeding period of  
2 nonattendance at such school, be deemed to be a  
3 qualifying post-secondary school student if (i) such  
4 period is 4 calendar months or less, and (ii) the indi-  
5 vidual shows to the satisfaction of the Commissioner  
6 that he intends to be in at least half-time attendance  
7 at a post-secondary educational institution imme-  
8 diately following such period.”.

9 (c) DEFINITION OF POST-SECONDARY EDUCATIONAL  
10 INSTITUTION.—Section 202(d)(7)(C) of such Act (42  
11 U.S.C. 402(d)(7)(C)) is amended by adding at the end the  
12 following:

13 “(iii) A ‘post-secondary educational  
14 institution’ is an institution described in  
15 section 102 of the Higher Education Act  
16 of 1965 (20 U.S.C. 1002).”.

17 (d) CONFORMING AMENDMENTS.—

18 (1) Section 202(d)(1)(E) of such Act (42  
19 U.S.C. 402(d)(1)(E)) is amended by inserting “or a  
20 qualifying post-secondary school student” after “stu-  
21 dent”.

22 (2) Section 202(d)(1)(F) of such Act (42  
23 U.S.C. 402(d)(1)(F)) is amended by striking “the  
24 earlier of—” and all that follows through “the age  
25 of 19,” and inserting the following: “the earlier of—

1           “(i) the first month during no part of  
2           which the child is a full-time elementary or  
3           secondary school student or a qualifying  
4           post-secondary school student,

5           “(ii) the month in which the child at-  
6           tains the age of 22, but only if the child  
7           is not a qualifying post-secondary school  
8           student during any part of such month, or

9           “(iii) the month in which the child at-  
10          tains the age of 26,”.

11           (3) Section 202(d)(1)(G) of such Act (42  
12          U.S.C. 402(d)(1)(G)) is amended by striking “(if  
13          later)” and all that follows through the “the age of  
14          19,” and inserting the following: “(if later) the ear-  
15          lier of—

16           “(i) the first month during no part of  
17           which the child is a full-time elementary or  
18           secondary school student or a qualifying  
19           post-secondary school student,

20           “(ii) the month in which the child at-  
21           tains the age of 22, but only if the child  
22           is not a qualifying post-secondary school  
23           student during any part of such month, or

24           “(iii) the month in which the child at-  
25          tains the age of 26,”.

1           (4) Section 202(d)(6)(A) of such Act (42  
2 U.S.C. 402(d)(6)(A)) is amended to read as follows:

3           “(A)(i) is a full-time elementary or sec-  
4           ondary school student and has not attained the  
5           age of 22,

6           “(ii) is a qualifying post-secondary school  
7           student and has not attained the age of 26, or

8           “(iii) is under a disability (as defined in  
9           section 223(d)) and has not attained the age of  
10          22, or”.

11          (5) Section 202(d)(6)(D) of such Act (42  
12 U.S.C. 402(d)(6)(D)) is amended to read as follows:

13          “(D) the earlier of—

14                 “(i) the first month during no part of  
15                 which the child is a full-time elementary or  
16                 secondary school student or a qualifying  
17                 post-secondary school student,

18                 “(ii) the month in which the child at-  
19                 tains the age of 22, but only if the child  
20                 is not a qualifying post-secondary school  
21                 student during any part of such month, or

22                 “(iii) the month in which the child at-  
23                 tains the age of 26,

24                 but only if he is not under a disability (as so  
25                 defined) in such earlier month; or”.

1           (6) Section 202(d)(6)(E) of such Act (42  
2           U.S.C. 402(d)(6)(E)) is amended by striking “(if  
3           later)” and all that follows to the end and inserting  
4           the following: “(if later) the earlier of—

5                     “(i) the first month during no part of  
6                     which the child is a full-time elementary or  
7                     secondary school student or a qualifying  
8                     post-secondary school student,

9                     “(ii) the month in which the child at-  
10                    tains the age of 22, but only if the child  
11                    is not a qualifying post-secondary school  
12                    student during any part of such month, or

13                    “(iii) the month in which the child at-  
14                    tains the age of 26.”.

15           (7) Section 202(d)(7)(D) of such Act (42  
16           U.S.C. 402(d)(7)(D)) is amended—

17                    (A) by striking “A child who” and insert-  
18                    ing “(i) A child who”;

19                    (B) by striking “age 19” and inserting  
20                    “age 22”;

21                    (C) by striking “clause (i) of paragraph  
22                    (1)(B)” and inserting “clause (ii) of paragraph  
23                    (1)(B)”;

24                    (D) by adding at the end the following:



1           “(ii) A child who attains age 26 at a time  
2           when he is a qualifying post-secondary school  
3           student (as defined in subparagraph (A) of this  
4           paragraph and without application of subpara-  
5           graph (B) of such paragraph) but has not (at  
6           such time) completed the requirements for, or  
7           received, a diploma or equivalent certificate  
8           from a post-secondary educational institution  
9           (as defined in subparagraph (C)(iii)) shall be  
10          deemed (for purposes of determining whether  
11          his entitlement to benefits under this subsection  
12          has terminated under paragraph (1)(F) and for  
13          purposes of determining his initial entitlement  
14          to such benefits under clause (iii) of paragraph  
15          (1)(B)) not to have attained such age until the  
16          first day of the first month following the end of  
17          the quarter or semester in which he is enrolled  
18          at such time (or, if the post-secondary edu-  
19          cational institution (as so defined) in which he  
20          is enrolled is not operated on a quarter or se-  
21          mester system, until the first day of the first  
22          month following the completion of the course in  
23          which he is so enrolled or until the first day of  
24          the third month beginning after such time,  
25          whichever first occurs).”.

1 (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply with respect to child’s insurance  
3 benefits payable for months in calendar years 2023  
4 through 2027, including for individuals who file applica-  
5 tions for such benefits to begin with any such month, ex-  
6 cept that such amendments shall not apply for purposes  
7 of determining continuing eligibility for child’s insurance  
8 benefits for any month after calendar year 2027.

9 **SEC. 112. INCREASING ACCESS TO BENEFITS FOR CHIL-**  
10 **DREN WHO LIVE WITH GRANDPARENTS OR**  
11 **OTHER RELATIVES.**

12 (a) IN GENERAL.—Title II of the Social Security Act  
13 (42 U.S.C. 401 et seq.) is amended—

14 (1) in section 202(d)—

15 (A) in paragraph (1)(C), by inserting “ex-  
16 cept as provided in paragraph (9),” before “was  
17 dependent”; and

18 (B) by amending paragraph (9) to read as  
19 follows:

20 “(9)(A) In the case of a child who is the child of an  
21 individual under clause (3) of the first sentence of section  
22 216(e) and is not a child of such individual under clause  
23 (1) or (2) of such first sentence, the criteria specified in  
24 subparagraph (B) shall apply instead of the criteria speci-  
25 fied in subparagraph (C) of paragraph (1).

1 “(B) The criteria of this subparagraph are that—

2 “(i) the child has been living with such indi-  
3 vidual in the United States for a period of not less  
4 than 12 months;

5 “(ii) the child has been receiving not less than  
6  $\frac{1}{2}$  of the child’s support from such individual for a  
7 period of not less than 12 months; and

8 “(iii) the period during which the child was liv-  
9 ing with such individual began before the child at-  
10 tained age 18.

11 “(C) In the case of a child who is less than 12 months  
12 old, such child shall be deemed to meet the requirements  
13 of subparagraph (B) if, on the date the child attains 1  
14 year of age, such child has lived with such individual in  
15 the United States and received at least  $\frac{1}{2}$  of the child’s  
16 support from such individual for substantially all of the  
17 period which began on the date of such child’s birth.”;  
18 and

19 (2) in section 216(e), in the first sentence—

20 (A) by striking “grandchild or  
21 stepgrandchild of an individual or his spouse”  
22 and inserting “grandchild, stepgrandchild, or  
23 other first-degree, second-degree, third-degree,  
24 fourth-degree, or fifth-degree relative of an indi-  
25 vidual or the individual’s spouse”;

1 (B) by striking “was no natural or adop-  
2 tive parent” and inserting “is no living natural  
3 or adoptive parent”;

4 (C) by striking “was under a disability”  
5 and inserting “is under a disability”;

6 (D) by striking “living at the time” and all  
7 that follows through “, or (B)” and inserting “,  
8 (B)”;

9 (E) by inserting “, or (C) a court of com-  
10 petent jurisdiction has issued an order granting  
11 custody of such person to the individual or the  
12 individual’s spouse” before the first period.

13 (b) CONFORMING AMENDMENTS.—Section 202(d)(1)  
14 of the Social Security Act (42 U.S.C. 402(d)(1)) is amend-  
15 ed—

16 (1) by striking “subparagraphs (A), (B), and  
17 (C)” and inserting “subparagraphs (A) and (B) and  
18 subparagraph (C) or paragraph (9) (as applicable)”;  
19 and

20 (2) by striking “subparagraphs (B) and (C)”  
21 and inserting “subparagraph (B) and subparagraph  
22 (C) or paragraph (9) (as applicable)”.

23 (c) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply with respect to monthly insurance  
25 benefits payable for months in calendar years 2023

1 through 2027, including for individuals who file applica-  
2 tions for such benefits to begin with any such month, ex-  
3 cept that such amendments shall not apply for purposes  
4 of determining continuing eligibility for monthly insurance  
5 benefits for any month after calendar year 2027.

6 **SEC. 113. PREVENTING AN UNINTENDED DROP IN BENE-**  
7 **FITS RELATING TO THE APPLICATION OF**  
8 **THE NATIONAL AVERAGE WAGE INDEX.**

9 (a) MODIFICATIONS RELATED TO COMPUTATION OF  
10 PRIMARY INSURANCE AMOUNT.—Section 215 of the So-  
11 cial Security Act (42 U.S.C. 415) is amended—

12 (1) in subsection (a)(1)(B)(ii)(I)—

13 (A) in subclause (I)—

14 (i) by striking “the national” and in-  
15 serting “(aa) the national”; and

16 (ii) by striking “, by” at the end and  
17 inserting “; or”; and

18 (B) by adding at the end of subclause (I)

19 the following:

20 “(bb) if higher (and if such second  
21 calendar year is after 2022), the highest  
22 national average wage index (as so de-  
23 fined) for any calendar year before such  
24 second calendar year, by”; and

25 (2) in subsection (b)(3)(A)(ii)—

1 (A) in subclause (I)—

2 (i) by striking “the national” and in-  
3 serting “(aa) the national”; and

4 (ii) by striking “, by” at the end and  
5 inserting “; or”; and

6 (B) by adding at the end of subclause (I)

7 the following:

8 “(bb) if higher (and if such second  
9 calendar year is after 2022), the highest  
10 national average wage index (as so de-  
11 fined) for any calendar year before such  
12 second calendar year, by”.

13 (b) MODIFICATION RELATED TO REDUCTION OF  
14 BENEFITS BASED ON DISABILITY.—Section  
15 224(f)(2)(B)(i) of such Act (42 U.S.C. 424(f)(2)(B)(i)) is  
16 amended by inserting “(or if higher (and if such calendar  
17 year is after 2022), the highest national average wage  
18 index (as so defined) for any calendar year before such  
19 calendar year)” after “made”.

20 **SEC. 114. HOLDING SSI, MEDICAID, AND CHIP BENE-**  
21 **FICIARIES HARMLESS.**

22 (a) SSI, MEDICAID, AND CHIP DETERMINATIONS.—  
23 For purposes of determining the income of an individual  
24 to establish eligibility for, and the amount of, benefits pay-  
25 able under title XVI of the Social Security Act, eligibility

1 for medical assistance under the State plan under title  
2 XIX (or a waiver of such plan), or eligibility for child  
3 health assistance under the State child health plan under  
4 title XXI (or a waiver of the plan), the amount of any  
5 benefit to which the individual is entitled under title II  
6 of such Act shall be deemed not to exceed the amount of  
7 the benefit that would have been determined for such indi-  
8 vidual under such title if the amendments made by title  
9 I of this Act had not been made.

10 (b) CONFORMING CHANGE REGARDING CERTAIN RE-  
11 ENTITLEMENTS.—For purposes of determining the pri-  
12 mary insurance amount under section 215(a)(2)(C) for  
13 months after December 2027, the amount of any primary  
14 insurance benefit to which the individual was entitled for  
15 months in calendar years 2023 through 2027 under title  
16 II of the Social Security Act shall be deemed to not exceed  
17 the primary insurance amounts that would have been de-  
18 termined for such months without regard to the amend-  
19 ments made by this Act.

1 **TITLE II—STRENGTHENING THE**  
2 **TRUST FUND**

3 **SEC. 201. DETERMINING WAGES AND SELF-EMPLOYMENT**  
4 **INCOME ABOVE CONTRIBUTION AND BEN-**  
5 **EFIT BASE AFTER 2022.**

6 (a) DETERMINATION OF WAGES ABOVE CONTRIBU-  
7 TION AND BENEFIT BASE AFTER 2022.—

8 (1) AMENDMENTS TO THE INTERNAL REVENUE  
9 CODE OF 1986.—

10 (A) REPEAL OF PRESENT LAW LIMITA-  
11 TION.—Section 3121(a) of the Internal Revenue  
12 Code of 1986 is amended by striking paragraph  
13 (1).

14 (B) LIMITATION ON AMOUNT OF WAGES.—  
15 Section 3121 of the Internal Revenue Code of  
16 1986 is amended by adding at the end the fol-  
17 lowing:

18 “(aa) LIMITATION ON AMOUNT OF WAGES.—

19 “(1) IN GENERAL.—In the case of any calendar  
20 year in which the contribution and benefit base (as  
21 determined under section 230 of the Social Security  
22 Act) is less than \$400,000, for purposes of the taxes  
23 imposed by sections 3101(a) and 3111(a), the term  
24 ‘wages’ does not include that part of the remunera-  
25 tion which, after remuneration equal to such con-



1       tribution and benefit base with respect to employ-  
2       ment has been paid to an individual by an employer  
3       during the calendar year with respect to which such  
4       contribution and benefit base is effective, is paid to  
5       such individual by such employer during the cal-  
6       endar year. The preceding sentence shall not apply  
7       to that part of the remuneration paid to an indi-  
8       vidual after remuneration of \$400,000 with respect  
9       to employment has been paid to such individual by  
10      an employer (or any person related to, or acting on  
11      behalf of, such employer, as determined by the Sec-  
12      retary) during the calendar year.

13           “(2) SUCCESSOR EMPLOYER.—If an employer  
14      (hereinafter referred to as successor employer) dur-  
15      ing any calendar year, acquires substantially all the  
16      property used in a trade or business of another em-  
17      ployer (hereinafter referred to as a predecessor), or  
18      used in a separate unit of a trade or business of a  
19      predecessor, and immediately after the acquisition  
20      employs in his trade or business an individual who  
21      immediately prior to the acquisition was employed in  
22      the trade or business of such predecessor, then, for  
23      the purpose of determining whether the successor  
24      employer has paid remuneration with respect to em-  
25      ployment equal to the contribution and benefit base

1 (as determined under section 230 of the Social Secu-  
2 rity Act) to such individual during such calendar  
3 year, any remuneration with respect to employment  
4 paid (or considered under this paragraph as having  
5 been paid) to such individual by such predecessor  
6 during such calendar year and prior to such acquisi-  
7 tion shall be considered as having been paid by such  
8 successor employer.

9 “(3) REMUNERATION.—For purposes of this  
10 subsection, the term ‘remuneration’ does not include  
11 remuneration referred to in any paragraph of sub-  
12 section (a).”.

13 (C) APPLICATION TO RAILROAD RETIRE-  
14 MENT.—

15 (i) IN GENERAL.—Section  
16 3231(e)(2)(A) of the Internal Revenue  
17 Code of 1986 is amended by adding at the  
18 end the following new clause:

19 “(iv) LIMITATION ON EXCLUSION.—  
20 For purposes of so much of the taxes im-  
21 posed by sections 3201(a), 3211(a) and  
22 3221(a) as are determined by reference to  
23 the rate in effect under section 3101(a) or  
24 3111(a)—

1                   “(I) in the case of any calendar  
2                   year in which the contribution and  
3                   benefit base (as determined under sec-  
4                   tion 230 of the Social Security Act) is  
5                   less than \$400,000, clause (i) shall  
6                   not apply to that part of the remu-  
7                   neration paid to an individual after  
8                   remuneration of \$400,000 for services  
9                   rendered as an employee has been  
10                  paid to such individual by an em-  
11                  ployer (or any person related to, or  
12                  acting on behalf of, such employer, as  
13                  determined by the Secretary) during  
14                  the calendar year, and

15                   “(II) in the case of any calendar  
16                   year in which such contribution and  
17                   benefit base equals or exceeds  
18                   \$400,000, clause (i) shall not apply.”.

19                   (ii) EXCLUSION OF REMUNERATION  
20                   WHICH IS NOT TREATED AS COMPENSA-  
21                   TION.—Section 3231(e)(2)(A)(ii) of the In-  
22                   ternal Revenue Code of 1986 is amended  
23                   by inserting “or (iv)” after “under clause  
24                   (i)”.

1 (D) CONFORMING AMENDMENT.—Section  
2 3231(e)(2)(C) of the Internal Revenue Code of  
3 1986 is amended by striking “the second sen-  
4 tence of section 3121(a)(1)” and inserting “sec-  
5 tion 3121(aa)(2)”.

6 (2) AMENDMENT TO THE SOCIAL SECURITY  
7 ACT.—Section 209(a)(1)(I) of the Social Security  
8 Act (42 U.S.C. 409(a)(1)(I)) is amended by insert-  
9 ing before the semicolon at the end the following:  
10 “except that this subparagraph shall apply only to  
11 calendar years for which the contribution and ben-  
12 efit base (as so determined) is less than \$400,000,  
13 and, for such calendar years, only to the extent that  
14 remuneration with respect to employment paid to  
15 such employee does not exceed \$400,000”.

16 (b) DETERMINATION OF SELF-EMPLOYMENT IN-  
17 COME ABOVE CONTRIBUTION AND BENEFIT BASE AFTER  
18 2022.—

19 (1) AMENDMENTS TO INTERNAL REVENUE  
20 CODE OF 1986.—

21 (A) IN GENERAL.—Section 1402(b) of the  
22 Internal Revenue Code of 1986 is amended to  
23 read as follows:

24 “(b) SELF-EMPLOYMENT INCOME.—

1           “(1) IN GENERAL.—The term ‘self-employment  
2           income’ means the net earnings from self-employ-  
3           ment derived by an individual, except that such term  
4           shall not include net earnings from self-employment  
5           if such net earnings for the taxable year are less  
6           than \$400.

7           “(2) LIMITATION ON OASDI TAX.—For purposes  
8           of section 1401(a), the term ‘self-employment in-  
9           come’ shall not exceed the sum of—

10                   “(A) the total compensation not in excess  
11                   of the contribution and benefit base (as deter-  
12                   mined under section 230 of the Social Security  
13                   Act) which is effective for the calendar year in  
14                   which such taxable year begins, reduced by the  
15                   amount of wages not in excess of such base  
16                   paid to such individual during the taxable year,  
17                   plus

18                   “(B) the total compensation in excess of  
19                   the greater of—

20                           “(i) \$400,000, or

21                           “(ii) the amount of wages paid to  
22                           such individual during the taxable year.

23           “(3) DEFINITION AND SPECIAL RULES.—

24                   “(A) TOTAL COMPENSATION.—For pur-  
25                   poses of paragraph (2), the term ‘total com-

1           pensation’ means the sum of the net earnings  
2           from self-employment and the amount of wages  
3           paid to such individual during the taxable year.

4           “(B) WAGES.—For purposes of this sub-  
5           section, the term ‘wages’—

6                   “(i) shall be determined without re-  
7                   gard to section 3121(aa); and

8                   “(ii) includes—

9                           “(I) such remuneration paid to  
10                           an employee for services included  
11                           under an agreement entered into pur-  
12                           suant to the provisions of section  
13                           3121(l) (relating to coverage of citi-  
14                           zens of the United States who are em-  
15                           ployees of foreign affiliates of Amer-  
16                           ican employers) as would be wages  
17                           under section 3121(a) if such services  
18                           constituted employment under section  
19                           3121(b), and

20                           “(II) compensation which is sub-  
21                           ject to the tax imposed by section  
22                           3201 or 3211 (or would be so subject  
23                           but for paragraph (2) of section  
24                           3231(e)).

1           “(C) NONRESIDENT ALIENS.—A non-  
2           resident alien individual shall not be treated as  
3           an individual for purposes of paragraph (1), ex-  
4           cept as provided by an agreement under section  
5           233 of the Social Security Act. An individual  
6           who is not a citizen of the United States but  
7           who is a resident of the Commonwealth of  
8           Puerto Rico, the Virgin Islands, Guam, or  
9           American Samoa shall not, for purposes of this  
10          chapter, be considered to be a nonresident alien  
11          individual.

12          “(D) CHURCH EMPLOYEE.—In the case of  
13          church employee income, the special rules of  
14          subsection (j)(2) shall apply for purposes of  
15          paragraph (1).”.

16          (B) CONFORMING AMENDMENTS.—

17                 (i) Section 1402(j)(2)(A) of the Inter-  
18                 nal Revenue Code of 1986 is amended by  
19                 striking all that precedes “shall be ap-  
20                 plied” and inserting:

21                 “(A) SEPARATE APPLICATION OF DE MINI-  
22                 MIS RULE.—Subsection (b)(1)”.

23                 (ii) Section 1402(j)(2)(B) of such  
24                 Code is amended by striking “paragraph

1                   (2) of subsection (b)” and inserting “sub-  
2                   section (b)(1)”.

3                   (2) AMENDMENT TO THE SOCIAL SECURITY  
4                   ACT.—

5                   (A) IN GENERAL.—Section 211(b) of the  
6                   Social Security Act (42 U.S.C. 411(b)) is  
7                   amended to read as follows:

8                   “(b) SELF-EMPLOYMENT INCOME.—

9                   “(1) IN GENERAL.—Subject to paragraph (2),  
10                  the term ‘self-employment income’ means the net  
11                  earnings from self-employment derived by an indi-  
12                  vidual, except that such term shall not include net  
13                  earnings from self-employment if such net earnings  
14                  for the taxable year are less than \$400.

15                  “(2) LIMITATION.—The term ‘self-employment  
16                  income’ shall not exceed the sum of—

17                  “(A) the total compensation not in excess  
18                  of the contribution and benefit base (as deter-  
19                  mined under section 230) which is effective for  
20                  the calendar year in which such taxable year  
21                  begins, reduced by the amount of wages not in  
22                  excess of such base paid to such individual dur-  
23                  ing the taxable year, plus

24                  “(B) the total compensation in excess of  
25                  the greater of—



1 “(i) \$400,000, or

2 “(ii) the amount of wages paid to  
3 such individual during the taxable year.

4 “(3) DEFINITION AND SPECIAL RULES.—

5 “(A) TOTAL COMPENSATION.—For pur-  
6 poses of paragraph (2), the term ‘total com-  
7 pensation’ means the sum of the net earnings  
8 from self-employment and the amount of wages  
9 paid to such individual during the taxable year.

10 “(B) WAGES.—For purposes of this sub-  
11 section, the term ‘wages’ shall be determined  
12 without regard to section 209(a)(1).

13 “(C) NONRESIDENT ALIENS.—A non-  
14 resident alien individual shall not be treated as  
15 an individual for purposes of paragraph (1), ex-  
16 cept as provided by an agreement under section  
17 233. An individual who is not a citizen of the  
18 United States but who is a resident of the Com-  
19 monwealth of Puerto Rico, the Virgin Islands,  
20 Guam, or American Samoa shall not, for pur-  
21 poses of this subsection, be considered to be a  
22 nonresident alien individual.

23 “(D) CHURCH EMPLOYEE.—In the case of  
24 church employee income, the special rules of

1 subsection (i)(2) shall apply for purposes of  
2 paragraph (1).”.

3 (B) CONFORMING AMENDMENT.—Section  
4 211(i)(2) of the Social Security Act (42 U.S.C.  
5 411(i)(2)) is amended by striking “(b)(2)” and  
6 inserting “(b)(1)” each place it appears.

7 (c) SPECIAL RULE FOR WAGES FROM MULTIPLE  
8 EMPLOYERS WHICH TOTAL IN EXCESS OF \$400,000.—

9 (1) IN GENERAL.—Subchapter A of chapter 21  
10 of the Internal Revenue Code of 1986 is amended by  
11 adding at the end the following new section:

12 **“SEC. 3103. SPECIAL RULES FOR REMUNERATION FROM**  
13 **MULTIPLE EMPLOYERS.**

14 “(a) IN GENERAL.—In the case of an employee re-  
15 ceiving wages from more than one employer during a cal-  
16 endar year, there is hereby imposed a tax on such em-  
17 ployee (for the last taxable year beginning in the calendar  
18 year the wages are received) equal to the excess (if any)  
19 of—

20 “(1) the tax that would have been imposed by  
21 section 3101(a) if such wages had been received  
22 from one employer, over

23 “(2) the aggregate tax imposed by such section  
24 with respect to such wages.

1           “(b) COORDINATION WITH SPECIAL REFUND PROVI-  
2   SION.—No credit shall be determined under section 31(b)  
3   with respect to any employee for any taxable year unless  
4   the amount described in subsection (a)(1) with respect to  
5   wages received during the calendar year in which such tax-  
6   able year begins exceeds the amount described in sub-  
7   section (a)(2) with respect to such wages, and the amount  
8   of such credit so determined shall not exceed such excess.

9           “(c) WAGES.—For purposes of this section, the term  
10 ‘wages’ shall have the same meaning as when used in sec-  
11 tion 1402(b).

12           “(d) APPLICATION TO TIER I RAILROAD RETIRE-  
13 MENT TAX.—In the case of compensation (as defined in  
14 section 3231(e)), for purposes of applying subsections (a)  
15 and (b), the reference to the tax that would have been  
16 imposed by section 3101(a) shall be treated as including  
17 a reference to so much of the tax that would have been  
18 imposed on such compensation under section 3201(a) or  
19 3211(a) (or would have been so imposed but for paragraph  
20 (2) of section 3231(e)) as is determined by reference to  
21 the rate of tax in effect under section 3101(a).”.

22           (2) FAILURE BY INDIVIDUAL TO PAY ESTI-  
23 MATED INCOME TAX.—Subsection (m) of section  
24 6654 of the Internal Revenue Code of 1986 is  
25 amended to read as follows:

1       “(m) SPECIAL RULE FOR CERTAIN EMPLOYMENT  
2 TAXES.—For purposes of this section, the tax imposed by  
3 sections 3101(b)(2) (to the extent not withheld) and the  
4 tax imposed by section 3103 shall be treated as taxes im-  
5 posed by chapter 2.”.

6           (3) CLERICAL AMENDMENT.—The table of sec-  
7 tions for subchapter A of chapter 21 of the Internal  
8 Revenue Code of 1986 is amended by adding at the  
9 end the following new item:

“Sec. 3103. Special rules for remuneration from multiple employers.”.

10       (d) CONFORMING CHANGE TO NATIONAL AVERAGE  
11 WAGE INDEX.—Section 209(k) of the Social Security Act  
12 (42 U.S.C. 409(k)) is amended—

13           (1) in paragraph (1), by inserting “and to para-  
14 graph (4)” after “paragraph (2)”; and

15           (2) by adding at the end the following:

16           “(4) For each calendar year after 2022, the na-  
17 tional average wage index as defined in this section  
18 for such calendar year shall be deemed to be the na-  
19 tional average wage index determined under the pre-  
20 ceding paragraphs of this section increased by the  
21 following percentage:

22           “(A) For calendar years 2023 through  
23 2029, 0.5 percent.

24           “(B) For calendar years 2030 through  
25 2037, 0.6 percent.

1           “(C) For calendar years 2038 through  
2           2043, 0.7 percent.

3           “(D) For calendar years 2044 through  
4           2047, 0.8 percent.

5           “(E) For calendar years after 2047, 0.9  
6           percent.”.

7           (e) EFFECTIVE DATES.—

8           (1) IN GENERAL.—The amendments made by  
9           subsections (a) and (c) shall apply to remuneration  
10          paid in calendar years after 2022.

11          (2) SELF-EMPLOYMENT INCOME.—The amend-  
12          ments made by subsection (b) shall apply to net  
13          earnings from self-employment derived in taxable  
14          years beginning after December 31, 2022.

15       **SEC. 202. INCLUDING EARNINGS OVER \$400,000 IN SOCIAL**  
16                               **SECURITY BENEFIT FORMULA.**

17          (a) INCLUSION OF EARNINGS OVER \$400,000 IN DE-  
18          TERMINATION OF PRIMARY INSURANCE AMOUNTS.—Sec-  
19          tion 215(a)(1)(A) of the Social Security Act (42 U.S.C.  
20          415(a)(1)(A)) is amended—

21               (1) in clause (ii), by striking “and” at the end;

22               (2) in clause (iii), by inserting “and” at the  
23          end; and

24               (3) by inserting after clause (iii) the following:

1           “(iv) 1 percent of the individual’s excess aver-  
2           age indexed monthly earnings (as defined in sub-  
3           section (b)(5)(A)).”.

4           (b) DEFINITION OF EXCESS AVERAGE INDEXED  
5 MONTHLY EARNINGS.—Section 215(b) of the Social Secu-  
6 rity Act (42 U.S.C. 415(b)) is amended—

7           (1) by striking “wages” and “self-employment  
8           income” each place such terms appear and inserting  
9           “basic wages” and “basic self-employment income”,  
10          respectively; and

11          (2) by adding at the end the following:

12          “(5)(A) An individual’s excess average indexed  
13 monthly earnings shall be equal to the amount of the indi-  
14 vidual’s average indexed monthly earnings that would be  
15 determined under this subsection by substituting ‘excess  
16 wages’ for ‘basic wages’ and ‘excess self-employment in-  
17 come’ for ‘basic self-employment income’ each place such  
18 terms appear in this subsection (except in this paragraph).

19          “(B) For purposes of this subsection—

20               “(i) the term ‘basic wages’ means that portion  
21               of the wages of an individual paid in a year that  
22               does not exceed the contribution and benefit base for  
23               the year;

24               “(ii) the term ‘basic self-employment income’  
25               means that portion of the self-employment income of

1 an individual credited to a year that does not exceed  
2 an amount equal to the contribution and benefit  
3 base for the year minus the amount of the wages  
4 paid to the individual in the year;

5 “(iii) the term ‘excess wages’ means that por-  
6 tion of the wages of an individual paid in a year  
7 after 2022 that are not basic wages; and

8 “(iv) the term ‘excess self-employment income’  
9 means that portion of the self-employment income of  
10 an individual credited to a year after 2022 that is  
11 not basic self-employment income.”.

12 (c) CONFORMING AMENDMENTS.—Title II of the So-  
13 cial Security Act is amended—

14 (1) in section 203(a)(6)(A) (42 U.S.C.  
15 403(a)(6)(A)), by striking “85 percent of such indi-  
16 vidual’s average indexed monthly earnings” and in-  
17 serting “the sum of 85 percent of such individual’s  
18 average indexed monthly earnings and 1 percent of  
19 such individual’s excess average indexed monthly  
20 earnings (as defined in section 215(b)(5)(A))”;

21 (2) in section 212 (42 U.S.C. 412), by inserting  
22 “excess average indexed monthly earnings,” after  
23 “average indexed monthly earnings,” each place it  
24 appears;





1 cial Security Trust Fund, and, in addition, such gifts and  
2 bequests as may be made as provided in subsection (i)(1),  
3 and such amounts as may be appropriated to, or deposited  
4 in, the Social Security Trust Fund as hereinafter pro-  
5 vided. There is hereby appropriated to the Social Security  
6 Trust Fund for the first fiscal year that begins after date  
7 of the enactment of section 203 of Social Security 2100:  
8 A Sacred Trust, and for each fiscal year thereafter, out  
9 of any moneys in the Treasury not otherwise appropriated,  
10 amounts equivalent to 100 percent of—

11           “(1) the taxes imposed by chapter 21 (other  
12           than sections 3101(b) and 3111(b)) of the Internal  
13           Revenue Code of 1986 with respect to wages (as de-  
14           fined in section 3121 of such Code) reported to the  
15           Secretary of the Treasury pursuant to subtitle F of  
16           the Internal Revenue Code of 1986, as determined  
17           by the Secretary of the Treasury by applying the ap-  
18           plicable rates of tax under such chapter (other than  
19           sections 3101(b) and 3111(b)) to such wages, which  
20           wages shall be certified by the Commissioner of So-  
21           cial Security on the basis of the records of wages es-  
22           tablished and maintained by such Commissioner in  
23           accordance with such reports; and

24           “(2) the taxes imposed by chapter 2 (other than  
25           section 1401(b)) of the Internal Revenue Code of

1 1986 with respect to self-employment income (as de-  
2 fined in section 1402 of such Code) reported to the  
3 Secretary of the Treasury on tax returns under sub-  
4 title F of such Code, as determined by the Secretary  
5 of the Treasury by applying the applicable rate of  
6 tax under such chapter (other than section 1401(b))  
7 to such self-employment income, which self-employ-  
8 ment income shall be certified by the Commissioner  
9 of Social Security on the basis of the records of self-  
10 employment income established and maintained by  
11 the Commissioner of Social Security in accordance  
12 with such returns.

13 The amounts appropriated by paragraphs (1) and (2) shall  
14 be transferred from time to time from the general fund  
15 in the Treasury to the Social Security Trust Fund, such  
16 amounts to be determined on the basis of estimates by  
17 the Secretary of the Treasury of the taxes, specified in  
18 paragraphs (1) and (2), paid to or deposited into the  
19 Treasury; and proper adjustments shall be made in  
20 amounts subsequently transferred to the extent prior esti-  
21 mates were in excess of or were less than the taxes speci-  
22 fied in such paragraphs (1) and (2). All amounts trans-  
23 ferred to the Social Security Trust Fund under the pre-  
24 ceding sentence shall be invested by the Managing Trustee  
25 in the same manner and to the same extent as the other

1 assets of the Trust Fund. Notwithstanding the preceding  
2 sentence, in any case in which the Secretary of the Treas-  
3 ury determines that the assets of the Trust Fund would  
4 otherwise be inadequate to meet the Trust Fund's obliga-  
5 tions for any month, the Secretary of the Treasury shall  
6 transfer to the Trust Fund on the first day of such month  
7 the total amount which would have been transferred to  
8 the Trust Fund under this section as in effect on October  
9 1, 1990; and the Trust Fund shall pay interest to the gen-  
10 eral fund on the amount so transferred on the first day  
11 of any month at a rate (calculated on a daily basis, and  
12 applied against the difference between the amount so  
13 transferred on such first day and the amount which would  
14 have been transferred to the Trust Fund up to that day  
15 under the procedures in effect on January 1, 1983) equal  
16 to the rate earned by the investments of the Trust Fund  
17 in the same month under subsection (d).”.

18 (b) REQUIRED ACTUARIAL ANALYSIS.—Section  
19 201(c) of the Social Security Act is amended by striking  
20 the fourth sentence in the matter following paragraph (5)  
21 and inserting the following: “Such report shall also include  
22 actuarial analysis of the benefit cost with respect to dis-  
23 abled beneficiaries and their auxiliaries, to retired bene-  
24 ficiaries and their auxiliaries, and to survivor bene-  
25 ficiaries.”.

1 (c) BOARD OF TRUSTEES.—

2 (1) BOARD OF TRUSTEES OF SOCIAL SECURITY  
3 TRUST FUND.—Section 201(c) of the Social Security  
4 Act, as amended by subsection (b) of this section, is  
5 further amended in the matter preceding paragraph  
6 (1) by striking “the Federal Old-Age and Survivors  
7 Insurance Trust Fund and the Federal Disability  
8 Insurance Trust Fund (hereinafter in this title  
9 called the ‘Trust Funds’)” and inserting “the Social  
10 Security Trust Fund (in this title referred to as the  
11 ‘Trust Fund’)”.

12 (2) CONTINUITY OF BOARD OF TRUSTEES.—  
13 The Board of Trustees of the Social Security Trust  
14 Fund created by the amendment made by subsection  
15 (a) shall be a continuous body with the Board of  
16 Trustees of the Federal Old-Age and Survivors In-  
17 surance Trust Fund and the Federal Disability In-  
18 surance Trust Fund in operation prior to the effec-  
19 tive date of such amendment. Individuals serving as  
20 members of the Board of Trustees of the Federal  
21 Old-Age and Survivors Insurance Trust Fund and  
22 the Federal Disability Insurance Trust Fund as of  
23 the effective date of such amendment shall serve the  
24 remainder of their term as members of the Board of  
25 Trustees of the Social Security Trust Fund.

1 (d) CONFORMING AMENDMENTS RELATED TO SO-  
2 CIAL SECURITY TRUST FUND.—

3 (1) AMENDMENT TO SECTION HEADING.—The  
4 section heading for section 201 of the Social Secu-  
5 rity Act is amended to read as follows: “SOCIAL SE-  
6 CURITY TRUST FUND”.

7 (2) BOARD OF TRUSTEES.—Section 201(c) of  
8 such Act, as amended by subsections (b) and (c)(1),  
9 is further amended—

10 (A) in the matter preceding paragraph (1),  
11 by striking “Board of Trustees of the Trust  
12 Funds” and inserting “Board of Trustees of  
13 the Trust Fund”;

14 (B) in paragraph (1), by striking “Trust  
15 Funds” and inserting “Trust Fund”;

16 (C) in paragraph (2)—

17 (i) by striking “Trust Funds” and in-  
18 serting “Trust Fund”; and

19 (ii) by striking “their” and inserting  
20 “its”;

21 (D) in paragraph (3), by striking “either  
22 of the Trust Funds” and inserting “the Trust  
23 Fund”;

24 (E) in paragraph (5)—

1 (i) by striking “managing the Trust  
2 Funds” and inserting “managing the  
3 Trust Fund”; and

4 (ii) by striking “Trust Funds are”  
5 and inserting “Trust Fund is”;

6 (F) in the matter following paragraph (5),  
7 by striking “Trust Funds” each place it ap-  
8 pears and inserting “Trust Fund”; and

9 (G) in the second sentence in the matter  
10 following paragraph (5), by striking “whether  
11 the Federal Old-Age and Survivors Insurance  
12 Trust Fund and the Federal Disability Insur-  
13 ance Trust Fund, individually and collectively,  
14 are” and inserting “whether the Social Security  
15 Trust Fund is”.

16 (3) INVESTMENTS.—Section 201 of such Act is  
17 amended in subsections (d) and (e) by striking  
18 “Trust Funds” each place it appears and inserting  
19 “Trust Fund”.

20 (4) CREDITING OF INTEREST AND PROCEEDS  
21 TO TRUST FUNDS.—Section 201(f) of such Act is  
22 amended—

23 (A) by striking “the Federal Old-Age and  
24 Survivors Insurance Trust Fund and the Fed-  
25 eral Disability Insurance Trust Fund shall be

1 credited to and form a part of the Federal Old-  
2 Age and Survivors Insurance Trust Fund and  
3 the Disability Insurance Trust Fund, respec-  
4 tively” and inserting “the Social Security Trust  
5 Fund shall be credited to and form a part of  
6 the Social Security Trust Fund”;

7 (B) by striking “either of the Trust  
8 Funds” and inserting “the Trust Fund”; and

9 (C) by striking “such Trust Fund” and in-  
10 serting “the Trust Fund”.

11 (5) ADMINISTRATIVE COSTS.—Section 201(g) of  
12 such Act is amended—

13 (A) in paragraph (1)—

14 (i) in subparagraph (A), by striking  
15 “Of the amounts authorized to be made  
16 available out of the Federal Old-Age and  
17 Survivors Insurance Trust Fund and the  
18 Federal Disability Insurance Trust Fund  
19 under the preceding sentence” and all that  
20 follows through “(Public Law 103–296).”;  
21 and

22 (ii) in subparagraph (B)(i)—

23 (I) by striking subclauses (II)  
24 and (III) and inserting the following:

1           “(II) the portion of such costs which  
2           should have been borne by the Social Security  
3           Trust Fund,”; and

4                         (II) by redesignating subclauses  
5                         (IV) and (V) as subclauses (III) and  
6                         (IV);

7           (B) in paragraph (2)—

8                         (i) by striking “Trust Funds” and in-  
9                         serting “Trust Fund”; and

10                        (ii) by striking the last sentence; and

11           (C) in paragraph (4), by striking “Trust  
12           Funds” each place it appears and inserting  
13           “Trust Fund”.

14           (6) BENEFIT PAYMENTS.—Section 201(h) of  
15           such Act is amended to read as follows:

16           “(h) All benefit payments required to be made under  
17           this title shall be made only from the Social Security Trust  
18           Fund.”.

19           (7) GIFTS.—Section 201(i) of such Act is  
20           amended—

21                         (A) in paragraph (1), by striking “the  
22                         Federal Old-Age and Survivors Insurance Trust  
23                         Fund, the Federal Disability Insurance Trust  
24                         Fund” and inserting “the Social Security Trust  
25                         Fund”; and



1 (B) in paragraph (2)(B), by striking “the  
2 Federal Old-Age and Survivors Insurance Trust  
3 Fund” and inserting “the Social Security Trust  
4 Fund”.

5 (8) TRAVEL EXPENSES.—Section 201(j) of such  
6 Act is amended by striking “the Federal Old-Age  
7 and Survivors Insurance Trust Fund, or the Federal  
8 Disability Insurance Trust Fund (as determined ap-  
9 propriate by the Commissioner of Social Security)”  
10 and inserting “the Social Security Trust Fund”.

11 (9) DEMONSTRATION PROJECTS.—Section  
12 201(k) of such Act is amended by striking “the Fed-  
13 eral Disability Insurance Trust Fund and the Fed-  
14 eral Old-Age and Survivors Insurance Trust Fund,  
15 as determined appropriate by the Commissioner of  
16 Social Security” and inserting “the Social Security  
17 Trust Fund”.

18 (10) BENEFIT CHECKS.—Section 201(m) of  
19 such Act is amended—

20 (A) in paragraph (2), by striking “each of  
21 the Trust Funds” and inserting “the Social Se-  
22 curity Trust Fund”;

23 (B) in paragraph (3), by striking “one of  
24 the Trust Funds” and inserting “the Trust  
25 Fund”; and

1 (C) by striking “such Trust Fund” each  
2 place it appears and inserting “the Trust  
3 Fund”.

4 (11) CONFORMING REPEALS.—

5 (A) IN GENERAL.—Section 201 of such  
6 Act is amended by striking subsections (b), (l),  
7 and (n).

8 (B) REDESIGNATIONS.—Section 201 of  
9 such Act is further amended—

10 (i) by redesignating subsections (c)  
11 through (j) as subsections (b) through (i),  
12 respectively;

13 (ii) by redesignating subsection (k) as  
14 subsection (j); and

15 (iii) by redesignating subsection (m)  
16 as subsection (k).

17 (C) REFERENCES TO REDESIGNATED SEC-  
18 TIONS.—

19 (i) Section 201(a) of such Act, as  
20 amended by subsection (a) of this section,  
21 is further amended—

22 (I) by striking “subsection  
23 (i)(1)” and inserting “subsection  
24 (h)(1)”; and

1 (II) by striking “subsection (d)”  
2 and inserting “subsection (c)”.

3 (ii) Section 1131(b)(1) of such Act is  
4 amended by striking “section 201(g)(1)”  
5 and inserting “section 201(f)(1)”.

6 (e) OTHER CONFORMING AMENDMENTS TO SOCIAL  
7 SECURITY ACT.—

8 (1) TITLE II.—Title II of the Social Security  
9 Act (42 U.S.C. 401 et seq.) is amended—

10 (A) in section 202(x)(3)(B)(iii), by striking  
11 “the Federal Old-Age and Survivors Insurance  
12 Trust Fund and the Federal Disability Insur-  
13 ance Trust Fund, as appropriate,” and insert-  
14 ing “the Social Security Trust Fund”;

15 (B) in section 206(d)(5), by striking “the  
16 Federal Old-Age and Survivors Insurance Trust  
17 Fund and the Federal Disability Insurance  
18 Trust Fund, as appropriate” and inserting “the  
19 Social Security Trust Fund”;

20 (C) in section 206(e)(3)(B), by striking  
21 “the Federal Old-Age and Survivors Insurance  
22 Trust Fund and the Federal Disability Insur-  
23 ance Trust Fund” and inserting “the Social Se-  
24 curity Trust Fund”;

1 (D) in section 208(b)(5)(A), by striking  
2 “the Federal Old-Age and Survivors Insurance  
3 Trust Fund and the Federal Disability Insur-  
4 ance Trust Fund, as appropriate” and inserting  
5 “the Social Security Trust Fund”;

6 (E) in section 215(i)(1)(F)—

7 (i) in clause (i)—

8 (I) by striking “the combined  
9 balance in the Federal Old-Age and  
10 Survivors Insurance Trust Fund and  
11 the Federal Disability Insurance  
12 Trust Fund” and inserting “the bal-  
13 ance in the Social Security Trust  
14 Fund”; and

15 (II) by striking “and reduced by  
16 the outstanding amount of any loan  
17 (including interest thereon) thereto-  
18 fore made to either such Fund from  
19 the Federal Hospital Insurance Trust  
20 Fund under section 201(l)”;

21 (ii) in clause (ii)—

22 (I) by striking “the Federal Old-  
23 Age and Survivors Insurance Trust  
24 Fund and the Federal Disability In-  
25 surance Trust Fund” and inserting

1 “the Social Security Trust Fund”;

2 and

3 (II) by striking “(other than pay-  
4 ments” and all that follows through  
5 “and reducing” and inserting “, but  
6 reducing”;

7 (F) in section 221(e)—

8 (i) by striking “Trust Funds” each  
9 place it appears and inserting “Trust  
10 Fund”; and

11 (ii) by striking the last sentence;

12 (G) in section 221(f), by striking “Trust  
13 Funds” and inserting “Trust Fund”;

14 (H) in section 222(d)—

15 (i) in the section heading, by striking  
16 “TRUST FUNDS” and inserting “TRUST  
17 FUND”;

18 (ii) in paragraph (1), by striking “to  
19 the end that savings will accrue to the  
20 Trust Funds as a result of rehabilitating  
21 such individuals, there are authorized to be  
22 transferred from the Federal Old-Age and  
23 Survivors Insurance Trust Fund and the  
24 Federal Disability Insurance Trust Fund”  
25 and inserting “to the end that savings will

1 accrue to the Trust Fund as a result of re-  
2 habilitating such individuals, there are au-  
3 thorized to be transferred from the Social  
4 Security Trust Fund”; and

5 (iii) by amending paragraph (4) to  
6 read as follows:

7 “(4) The Commissioner of Social Security shall deter-  
8 mine according to such methods and procedures as the  
9 Commissioner may deem appropriate the total amount to  
10 be reimbursed for the cost of services under this sub-  
11 section.”;

12 (I) in section 228(g)—

13 (i) in the section heading, by striking  
14 “FEDERAL OLD-AGE AND SURVIVORS IN-  
15 SURANCE TRUST FUND” and inserting  
16 “SOCIAL SECURITY TRUST FUND”; and

17 (ii) in the matter preceding paragraph  
18 (1), by striking “Federal Old-Age and Sur-  
19 vivors Insurance Trust Fund” and insert-  
20 ing “Social Security Trust Fund”;

21 (J) in section 231(e), by striking “Trust  
22 Funds” each place it appears and inserting  
23 “Trust Fund”; and

24 (K) in section 234(a)(1), by striking  
25 “Trust Funds” and inserting “Trust Fund”.

1           (2) TITLE VII.—Title VII of the Social Security  
2 Act (42 U.S.C. 901 et seq.) is amended—

3           (A) in section 703(j), by striking “Federal  
4 Disability Insurance Trust Fund, the Federal  
5 Old-Age and Survivors Insurance Trust Fund,”  
6 and inserting “Social Security Trust Fund”;

7           (B) in section 708(c), by striking “the  
8 ‘OASDI trust fund ratio’ under section 201(l),”  
9 after “computing”;

10          (C) in section 709—

11           (i) in subsection (a), by striking “Fed-  
12 eral Old-Age and Survivors Insurance  
13 Trust Fund and the Federal Disability In-  
14 surance Trust Fund” and inserting “Social  
15 Security Trust Fund”; and

16           (ii) in subsection (b)—

17           (I) in paragraph (1), by striking  
18 “section 201(l) or”; and

19           (II) in paragraph (2), by striking  
20 “Federal Old-Age and Survivors In-  
21 surance Trust Fund and the Federal  
22 Disability Insurance Trust Fund” and  
23 inserting “Social Security Trust  
24 Fund”; and

25          (D) in section 710—

1 (i) in subsection (a), by striking “Fed-  
2 eral Old-Age and Survivors Insurance  
3 Trust Fund and the Federal Disability In-  
4 surance Trust Fund” and inserting “Social  
5 Security Trust Fund”; and

6 (ii) in subsection (b)—

7 (I) by striking “any Trust Fund  
8 specified in subsection (a)” and in-  
9 serting “the Social Security Trust  
10 Fund”; and

11 (II) by striking “payments from  
12 any such Trust Fund” and inserting  
13 “payments from the Social Security  
14 Trust Fund”.

15 (3) TITLE XI.—Title XI of the Social Security  
16 Act (42 U.S.C. 1301 et seq.) is amended—

17 (A) in section 1106(b), by striking “the  
18 Federal Old-Age and Survivors Insurance Trust  
19 Fund, the Federal Disability Insurance Trust  
20 Fund” and inserting “the Social Security Trust  
21 Fund”;

22 (B) in section 1129(e)(2)(A), by striking  
23 “the Federal Old-Age and Survivors Insurance  
24 Trust Fund or the Federal Disability Insurance  
25 Trust Fund, as determined appropriate by the



1 Secretary” and inserting “the Social Security  
2 Trust Fund”;

3 (C) in sections 1131(b)(2) and 1140(c)(2),  
4 by striking “the Federal Old-Age and Survivors  
5 Insurance Trust Fund” and inserting “the So-  
6 cial Security Trust Fund”;

7 (D) in section 1145(c)—

8 (i) by striking paragraphs (1) and (2)  
9 and inserting the following:

10 “(1) the Social Security Trust Fund;” and

11 (ii) by redesignating paragraphs (3)  
12 and (4) as paragraphs (2) and (3), respec-  
13 tively; and

14 (E) in section 1148(j)(1)(A)—

15 (i) in the first sentence, by striking  
16 “the Federal Old-Age and Survivors Insur-  
17 ance Trust Fund and the Federal Dis-  
18 ability Insurance Trust Fund” and insert-  
19 ing “the Social Security Trust Fund”; and

20 (ii) by striking the second sentence.

21 (4) TITLE XVIII.—Title XVIII of the Social Se-  
22 curity Act (42 U.S.C. 1395) is amended—

23 (A) in section 1817(g), by striking “Fed-  
24 eral Old-Age and Survivors Insurance Trust  
25 Fund and from the Federal Disability Insur-

1           ance Trust Fund” and inserting “Social Secu-  
2           rity Trust Fund”;

3           (B) in section 1840(a)(2), by striking  
4           “Federal Old-Age and Survivors Insurance  
5           Trust Fund or the Federal Disability Insurance  
6           Trust Fund” and inserting “Social Security  
7           Trust Fund”; and

8           (C) in section 1841(f), by striking “Fed-  
9           eral Old-Age and Survivors Insurance Trust  
10          Fund and from the Federal Disability Insur-  
11          ance Trust Fund” and inserting “Social Secu-  
12          rity Trust Fund”.

13          (f) CONFORMING AMENDMENTS OUTSIDE OF SOCIAL  
14          SECURITY ACT.—

15           (1) BUDGET.—

16           (A) OFF-BUDGET EXEMPTION.—Section  
17           405(a) of the Congressional Budget Act of  
18           1974 (2 U.S.C. 655(a)) is amended by striking  
19           “Federal Old-Age and Survivors Insurance and  
20           Federal Disability Insurance Trust Funds” and  
21           inserting “Social Security Trust Fund”.

22           (B) SEQUESTRATION EXEMPTION.—Sec-  
23           tion 255(g)(1)(A) of the Balanced Budget and  
24           Emergency Deficit Control Act of 1985 (2  
25           U.S.C. 905(g)(1)(A)) is amended by striking

1           “Payments to Social Security Trust Funds”  
2           and inserting “Payments to the Social Security  
3           Trust Fund”.

4           (2) TAX.—

5                 (A) TAXABLE WAGES.—Section 3121(l)(4)  
6           of the Internal Revenue Code of 1986 is  
7           amended by striking “Federal Old-Age and  
8           Survivors Insurance Trust Fund and the Fed-  
9           eral Disability Insurance Trust Fund” and in-  
10          serting “Social Security Trust Fund”.

11                 (B) OVERPAYMENTS.—

12                 (i) Section 6402(d)(3)(C) of the Inter-  
13          nal Revenue Code of 1986 is amended by  
14          striking “Federal Old-Age and Survivors  
15          Insurance Trust Fund or the Federal Dis-  
16          ability Insurance Trust Fund, whichever is  
17          certified to the Secretary as appropriate by  
18          the Commissioner of Social Security” and  
19          inserting “Social Security Trust Fund”.

20                 (ii) Subsection (f)(2)(B) of section  
21          3720A of title 31, United States Code, is  
22          amended by striking “Federal Old-Age and  
23          Survivors Insurance Trust Fund or the  
24          Federal Disability Insurance Trust Fund,  
25          whichever is certified to the Secretary of

1 the Treasury as appropriate by the Com-  
2 missioner of Social Security” and inserting  
3 “Social Security Trust Fund”.

4 (3) FALSE CLAIMS PENALTIES.—Subsection  
5 (g)(2) of section 3806 of title 31, United States  
6 Code, is amended—

7 (A) in subparagraph (B)—

8 (i) by striking “Secretary of Health  
9 and Human Services” and inserting “Com-  
10 missioner of Social Security”; and

11 (ii) by striking “Federal Old-Age and  
12 Survivors Insurance Trust Fund” and in-  
13 sserting “Social Security Trust Fund”; and

14 (B) in subparagraph (C)—

15 (i) by striking “Secretary of Health  
16 and Human Services” and inserting “Com-  
17 missioner of Social Security”; and

18 (ii) by striking “Federal Disability In-  
19 surance Trust Fund” and inserting “Social  
20 Security Trust Fund”.

21 (4) RAILROAD RETIREMENT BOARD.—Section 7  
22 of the Railroad Retirement Act of 1974 (45 U.S.C.  
23 231f) is amended—

24 (A) in subsection (b)(2), by striking “Fed-  
25 eral Old-Age and Survivors Insurance Trust

1 Fund and the Federal Disability Insurance  
2 Trust Fund” and inserting “Social Security  
3 Trust Fund”;

4 (B) in subsection (c)(2)—

5 (i) by striking “Secretary of Health,  
6 Education, and Welfare” each time it ap-  
7 pears and inserting “Commissioner of So-  
8 cial Security”; and

9 (ii) by striking “Federal Old-Age and  
10 Survivors Insurance Trust Fund, the Fed-  
11 eral Disability Insurance Trust Fund,”  
12 each time it appears and inserting “Social  
13 Security Trust Fund”; and

14 (C) in subsection (c)(4), by striking “Fed-  
15 eral Old-Age and Survivors Insurance Trust  
16 Fund, the Federal Disability Insurance Trust  
17 Fund,” and inserting “Social Security Trust  
18 Fund”.

19 (g) RULE OF CONSTRUCTION.—Effective beginning  
20 on January 1, 2023, any reference in law (other than sec-  
21 tion 201(a) of the Social Security Act) to the “Federal  
22 Old-Age and Survivors Insurance Trust Fund” or the  
23 “Federal Disability Insurance Trust Fund” is deemed to  
24 be a reference to the Social Security Trust Fund.

1 (h) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect on January 1, 2023.

3 **TITLE III—STRENGTHENING**  
4 **SERVICE DELIVERY**

5 **SEC. 301. CLARIFYING THE REQUIREMENT TO MAIL SOCIAL**  
6 **SECURITY ACCOUNT STATEMENTS.**

7 (a) IN GENERAL.—Section 1143 of the Social Secu-  
8 rity Act (42 U.S.C. 1320b–13) is amended—

9 (1) in subsection (a)(1), by adding at the end  
10 the following: “Such statement shall be provided by  
11 mail unless the requesting individual chooses elec-  
12 tronic delivery for that request.”; and

13 (2) in subsection (c)(2)—

14 (A) by striking “Beginning not later than”  
15 and inserting “(A) Beginning not later than”;

16 (B) by inserting “by mail” after “provide”;  
17 and

18 (C) by adding at the end the following:

19 “(B) In any case in which an eligible individual de-  
20 scribed in subparagraph (A) responds to an annual inquiry  
21 by the Commissioner relating to the mailing of the individ-  
22 ual’s statement by making an election that such statement  
23 for such year be provided in electronic form only, the re-  
24 quirements of this paragraph shall be deemed to be satis-  
25 fied for such year with respect to the individual.”.

1 (b) EFFECTIVE DATE.—The amendments made by  
2 subsection (a) shall apply with respect to Social Security  
3 account statements required to be provided on or after  
4 January 1, 2023.

5 **SEC. 302. PREVENTING CLOSURE OF FIELD AND HEARING**  
6 **OFFICES AND RESIDENT OR RURAL CONTACT**  
7 **STATIONS.**

8 (a) MORATORIUM ON CLOSURE OR CONSOLIDATION  
9 OF FIELD OR HEARING OFFICES OR NEW LIMITATIONS  
10 ON ACCESS TO SUCH OFFICES.—

11 (1) IN GENERAL.—Except as provided in para-  
12 graphs (2) and (3), the Commissioner of Social Se-  
13 curity shall take no action on or after the date of  
14 enactment of this Act to close or consolidate field or  
15 hearing offices of the Social Security Administration  
16 or to otherwise impose any new limitation on access  
17 to such offices.

18 (2) EXCEPTION FOR EMERGENCY CLOSURES.—  
19 Paragraph (1) shall not apply with respect to any  
20 temporary action by the Commissioner to close or  
21 otherwise limit access to field or hearing offices in  
22 response to an emergency.

23 (3) CESSATION OF MORATORIUM UPON REPORT  
24 TO CONGRESS.—Paragraph (1) shall cease to be ef-  
25 fective 180 days after the Commissioner submits to

1 the Committee on Ways and Means of the House of  
2 Representatives and the Committee on Finance of  
3 the Senate a detailed report outlining and justifying  
4 the process for selecting field or hearing offices to be  
5 closed or consolidated or otherwise to have limited  
6 access. Such report shall include—

7 (A) an analysis of the criteria used for se-  
8 lecting field or hearing offices for closure, con-  
9 solidation, or limited access;

10 (B) a description of how the Commissioner  
11 has analyzed and considered relevant factors,  
12 including but not limited to transportation and  
13 communication burdens faced by individuals  
14 serviced by the offices, including elderly and  
15 disabled citizens; and

16 (C) a description of any method of cost-  
17 benefit analysis applied by the Commissioner in  
18 connection with closures and consolidations of  
19 field or hearing offices, and other limitations on  
20 access to field or hearing offices, including any  
21 analysis that takes into account—

22 (i) the anticipated savings resulting  
23 from the closure, consolidation, or limita-  
24 tion on access;



1 (ii) the anticipated costs associated  
2 with replacing services lost by the closure,  
3 consolidation, or limitation on access;

4 (iii) the anticipated effects on employ-  
5 ees of the offices affected;

6 (iv) how the loss of access resulting  
7 from the closure, consolidation, or limita-  
8 tion on access will be replaced by the es-  
9 tablishment of a new field or hearing of-  
10 fice, increased access at a different office,  
11 or some other means, and the factors con-  
12 sidered by the Commissioner in deter-  
13 mining how to replace such lost access;  
14 and

15 (v) such other relevant factors as may  
16 be determined by the Commissioner, in-  
17 cluding but not limited to transportation  
18 and communication burdens faced by indi-  
19 viduals serviced by the offices, including el-  
20 derly and disabled citizens.

21 (b) REQUIREMENTS FOR FUTURE CLOSURES, CON-  
22 SOLIDATIONS, AND NEW LIMITATIONS ON ACCESS.—

23 (1) IN GENERAL.—Section 704 of the Social  
24 Security Act (42 U.S.C. 904) is amended by adding  
25 at the end the following new subsection:

1 “Field and Hearing Offices

2 “(f)(1) Subject to paragraph (6), the Commissioner  
3 may not close a field or hearing office of the Administra-  
4 tion, consolidate two or more such offices, or otherwise  
5 impose any new limitation on public access to any such  
6 office, unless the Commissioner complies with the require-  
7 ments of paragraphs (2), (3), (4), and (5) in connection  
8 with the closure, consolidation, or limitation on public ac-  
9 cess.

10 “(2)(A) The requirements of this paragraph are met  
11 in connection with a closure, consolidation, or new limita-  
12 tion on access referred to in paragraph (1) only if—

13 “(i) not later than 120 days before the date of  
14 the closure, consolidation, or limitation on access,  
15 the Commissioner provides effective public notice of  
16 the proposed closure, consolidation, or limitation on  
17 access (including, to the extent practicable, notice by  
18 direct mailing and through community outlets such  
19 as newspapers and posting in heavily frequented  
20 public spaces) to individuals residing in the area  
21 serviced by the affected office or offices;

22 “(ii) the public notice issued pursuant to clause  
23 (i) includes information on—

24 “(I) how the Commissioner will, not later  
25 than 30 days after the date of the closure, con-

1           solidation, or limitation on access, replace the  
2           loss in access resulting from the closure, con-  
3           solidation, or limitation on access by estab-  
4           lishing a new office, increasing public access to  
5           a different office, or some other means; and

6           “(II) how to contact the Administration if  
7           an individual experiences service delays or prob-  
8           lems as a result of the closure, consolidation, or  
9           limitation on access; and

10          “(iii) not earlier than 30 days after the  
11          issuance of public notice pursuant to clause (i) and  
12          not later than 45 days before the date of the pro-  
13          posed closure, consolidation, or limitation on access,  
14          the Commissioner conducts at least 2 public hear-  
15          ings (scheduled so that the first and last such hear-  
16          ings are separated by at least 10 days), at which the  
17          Commissioner presents the justifications for the clo-  
18          sure, consolidation, or limitation on access described  
19          in subparagraph (B) and provides for attendees an  
20          opportunity to present their views regarding the pro-  
21          posed closure, consolidation, or limitation on access.

22          “(B) The justifications referred to in subparagraph  
23          (A)(iii) shall consist of the following:

1           “(i) an analysis of the criteria used for selecting  
2           the field or hearing office or offices for closure, con-  
3           solidation, or limited access;

4           “(ii) a description of how the Commissioner has  
5           analyzed and considered relevant factors, including  
6           but not limited to transportation and communication  
7           burdens faced by individuals serviced by the offices,  
8           including elderly and disabled citizens; and

9           “(iii) a description of a method of cost-benefit  
10          analysis which shall be applied by the Commissioner  
11          in connection with the closure, consolidation, or limi-  
12          tation on access, and which shall take into ac-  
13          count—

14                 “(I) the anticipated savings resulting from  
15                 the closure, consolidation, or limitation on ac-  
16                 cess;

17                 “(II) the anticipated costs associated with  
18                 replacing services lost by the closure, consolida-  
19                 tion, or limitation on access;

20                 “(III) the anticipated effects on employees  
21                 of the offices affected; and

22                 “(IV) such other relevant factors as may  
23                 be determined by the Commissioner, including  
24                 but not limited to transportation and commu-  
25                 nication burdens faced by individuals serviced

1 by the offices, including elderly and disabled  
2 citizens.

3 “(C) The notice provided pursuant to subparagraph  
4 (A)(i) shall include notice of the time and place of the  
5 public hearings to be conducted pursuant to clause (A)(iii)  
6 and of the right of aggrieved individuals to appeal to the  
7 Commissioner regarding the proposed closure, consolida-  
8 tion, or limitation on access pursuant to paragraph (4).

9 “(3) The requirements of this paragraph are met in  
10 connection with a closure, consolidation, or limitation on  
11 access referred to in paragraph (1) only if, not later than  
12 30 days before the date of the proposed closure, consolida-  
13 tion, or limitation on access, the Commissioner submits  
14 to the Committee on Ways and Means of the House of  
15 Representatives, the Committee on Finance of the Senate,  
16 and each Member of the Congress representing a State  
17 or congressional district in which the affected office or of-  
18 fices are located a detailed final report in support of the  
19 closure, consolidation, or limitation on access. Such report  
20 shall include—

21 “(A) the justifications described in paragraph  
22 (2)(B), (including any amendments made to such  
23 justifications after the public hearings conducted  
24 pursuant to paragraph (2)(A));

1           “(B) any findings made by the Commissioner  
2           pursuant to the public hearings;

3           “(C) the status of any appeals regarding the  
4           closure, consolidation, or new limitation on access  
5           which were commenced pursuant to paragraph (4)  
6           before the date of the report;

7           “(D) the final decision of the Commissioner re-  
8           garding the closure, consolidation, or new limitation  
9           on access; and

10          “(E) such other information as the Commis-  
11          sioner considers relevant.

12          “(4)(A) Upon timely request by any individual who  
13          makes a showing in writing described in subparagraph (B)  
14          in connection with a proposed closure, consolidation, or  
15          limitation on access referred to in subparagraph (A), the  
16          Commissioner shall give such individual an opportunity for  
17          a hearing with respect to the closure, consolidation, or lim-  
18          itation on access. The request for the hearing shall be con-  
19          sidered timely only if it is made not later than 30 days  
20          before the proposed date of the closure, consolidation, or  
21          limitation on access. The Commissioner shall submit to  
22          the Committee on Ways and Means of the House of Rep-  
23          resentatives, the Committee on Finance of the Senate, and  
24          each Member of the Congress representing a State or con-  
25          gressional district in which the affected office or offices

1 are located the Commissioner’s findings based on the  
2 hearing and a description of any action taken or to be  
3 taken by the Commissioner on the basis of such findings.

4 “(B) A showing described in subparagraph (A) shall  
5 consist of a showing that—

6 “(i) the determination of the Commissioner to  
7 close a field or hearing office, consolidate field or  
8 hearing offices, or impose a new limitation on access  
9 to a field or hearing office is arbitrary, capricious,  
10 an abuse of discretion, not in accordance with law,  
11 or not based on substantial evidence; or

12 “(ii) the Commissioner has failed to observe  
13 procedures required by law in connection with the  
14 closure, consolidation, or new limitation on access.

15 “(5) The requirement of this paragraph is met in  
16 connection with a closure, consolidation, or limitation on  
17 access referred to in paragraph (1) only if such closure,  
18 consolidation, or limitation on access will not result in the  
19 total number of field or hearing offices of the Administra-  
20 tion falling below the total number of such offices that  
21 were in operation on September 30, 2021.

22 “(6) Paragraph (1) shall not apply with respect to  
23 any temporary action by the Commissioner to close or oth-  
24 erwise limit access to field or hearing offices in response  
25 to an emergency.”.

1           (2) EFFECTIVE DATE.—The amendment made  
2           by paragraph (1) of this subsection shall apply with  
3           respect to closures and consolidations of field or  
4           hearing offices and impositions of new limitations on  
5           access to such offices occurring after the cessation  
6           of the moratorium under subsection (a) of this sec-  
7           tion.

8   **SEC. 303. ENSURING ACCESS TO PROFESSIONAL REP-**  
9                                   **RESENTATION.**

10          (a) IN GENERAL.—Section 206(a)(2)(A) of the Social  
11          Security Act (42 U.S.C. 406(a)(2)(A)) is amended by  
12          striking “The Commissioner of Social Security shall” and  
13          all that follows through the end and inserting the fol-  
14          lowing: “Notwithstanding the previous sentence, in the  
15          case of an agreement described in this subparagraph en-  
16          tered into on or after the date of enactment of Social Secu-  
17          rity 2100: A Sacred Trust, there shall be substituted for  
18          the dollar amount specified in clause (ii)(II) an amount  
19          equal to such dollar amount (as increased pursuant to the  
20          previous sentence) in effect for the calendar year pre-  
21          ceding such calendar year or, if larger, the product  
22          (rounded to the nearest dollar) of \$4,000 and the ratio  
23          of the national average wage index (as defined in section  
24          209(k)(1)) for the second calendar year preceding such  
25          calendar year to the national average wage index (as so



1 defined) for 1989. Not later than November 1 of each cal-  
2 endar year after 2021, the Commissioner of Social Secu-  
3 rity shall publish in the Federal Register the dollar  
4 amount applicable to agreements entered into in the suc-  
5 ceeding calendar year.”.

6 (b) CONFORMING AMENDMENT.—Section 209(k)(1)  
7 of such Act (42 U.S.C. 409(k)(1)), as amended by sections  
8 103(c) and 106(b), is further amended by inserting  
9 “206(a)(2)(A),” after “203(f)(8)(B)(ii),”.

10 (c) PUBLICATION OF TRANSITION AMOUNT.—The  
11 Commissioner of Social Security shall publish in the Fed-  
12 eral Register the dollar amount applicable to agreements  
13 entered into during the portion of 2022 occurring on or  
14 after the date of enactment of this Act not later than 3  
15 months after such date of enactment.

16 (d) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply with respect to agreements entered  
18 into on or after the date of enactment of this Act.

