

117TH CONGRESS
1ST SESSION

H. R. 5723

To protect our Social Security system and improve benefits for current and future generations.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 26, 2021

Mr. LARSON of Connecticut (for himself, Mr. CLYBURN, Mr. NEAL, Mr. DOGGETT, Mr. THOMPSON of California, Mr. BLUMENAUER, Mr. PASCRELL, Mr. DANNY K. DAVIS of Illinois, Ms. SÁNCHEZ, Mr. HIGGINS of New York, Ms. SEWELL, Ms. DELBENE, Ms. CHU, Ms. MOORE of Wisconsin, Mr. KILDEE, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. BEYER, Mr. EVANS, Mr. SUOZZI, Mr. PANETTA, Mr. GOMEZ, Mr. HORSFORD, Ms. PLASKETT, Ms. DELAURO, Mr. COURTNEY, Mr. HIMES, Mrs. HAYES, Ms. ADAMS, Mr. AGUILAR, Ms. ROYBAL-ALLARD, Mr. AUCHINCLOSS, Ms. BARRAGÁN, Ms. BASS, Mrs. BEATTY, Mr. BERA, Mr. BISHOP of Georgia, Ms. BONAMICI, Mr. BOWMAN, Mr. BROWN, Ms. BROWNLEY, Mrs. BUSTOS, Mr. BUTTERFIELD, Mr. CARBAJAL, Mr. CÁRDENAS, Mr. CARSON, Mr. CARTER of Louisiana, Mr. CARTWRIGHT, Mr. CASE, Mr. CASTEN, Ms. CASTOR of Florida, Mr. CASTRO of Texas, Mr. CICILLINE, Ms. CLARK of Massachusetts, Ms. CLARKE of New York, Mr. CLEAVER, Mr. COHEN, Mrs. WATSON COLEMAN, Mr. CONNOLLY, Mr. COOPER, Mr. CORREA, Ms. OCASIO-CORTEZ, Mr. COSTA, Ms. CRAIG, Mr. CRIST, Mr. CROW, Mr. CUELLAR, Ms. DEAN, Mr. DEFazio, Ms. DEGETTE, Mrs. DEMINGS, Mr. DESAULNIER, Mr. DEUTCH, Mrs. DINGELL, Mr. MICHAEL F. DOYLE of Pennsylvania, Ms. ESCOBAR, Ms. ESHOO, Mr. ESPAILLAT, Ms. LEGER FERNANDEZ, Mr. FOSTER, Ms. LOIS FRANKEL of Florida, Mr. GALLEG0, Mr. GARAMENDI, Mr. GARCÍA of Illinois, Ms. GARCIA of Texas, Mr. VICENTE GONZALEZ of Texas, Mr. GREEN of Texas, Mr. GRIMALVA, Mr. HARDER of California, Ms. HOULAHAN, Mr. HUFFMAN, Ms. JACOBS of California, Ms. JAYAPAL, Mr. JEFFRIES, Mr. JOHNSON of Georgia, Ms. JOHNSON of Texas, Mr. JONES, Mr. KAHELE, Ms. KAPTUR, Mr. KEATING, Ms. KELLY of Illinois, Mr. KHANNA, Mr. KILMER, Mr. KIM of New Jersey, Mrs. KIRKPATRICK, Ms. KUSTER, Mr. LAMB, Mr. LANGEVIN, Mr. LARSEN of Washington, Mrs. LAWRENCE, Mr. LAWSON of Florida, Ms. JACKSON LEE, Ms. LEE of California, Mr. LEVIN of Michigan, Mr. LEVIN of California, Mr. LIEU, Ms. LOFGREN, Mr. LOWENTHAL, Mr. LYNCH, Mr. MALINOWSKI, Mr. SEAN PATRICK MALONEY of New York, Mrs. CAROLYN B. MALONEY of New York, Ms. MANNING, Ms. MATSUI, Ms. MCCOLLUM, Mr. MCEACHIN, Mr. MCGOVERN,

Mr. MCNERNEY, Mr. MEEKS, Ms. MENG, Mr. MFUME, Mr. MORELLE, Mr. MOULTON, Mr. MRVAN, Mr. NADLER, Mrs. NAPOLITANO, Mr. NEGUSE, Ms. NEWMAN, Mr. SAN NICOLAS, Mr. NORCROSS, Ms. NORTON, Ms. OMAR, Mr. PALLONE, Mr. PAYNE, Mr. PERLMUTTER, Mr. PHILLIPS, Ms. PINGREE, Mr. POCAN, Ms. PORTER, Ms. PRESSLEY, Mr. PRICE of North Carolina, Mr. QUIGLEY, Mr. RASKIN, Ms. BLUNT ROCHESTER, Ms. ROSS, Mr. RUIZ, Mr. RUPPERSBERGER, Mr. RUSH, Mr. RYAN, Mr. SABLAN, Mr. SARBANES, Ms. SCANLON, Ms. SCHAKOWSKY, Mr. SCHIFF, Ms. SCHRIER, Ms. WASSERMAN SCHULTZ, Mr. DAVID SCOTT of Georgia, Mr. SCOTT of Virginia, Mr. SHERMAN, Mr. SIRES, Ms. BUSH, Mr. SMITH of Washington, Mr. SOTO, Ms. SPEIER, Mr. STANTON, Ms. STRICKLAND, Mr. SWALWELL, Mr. TAKANO, Mr. THOMPSON of Mississippi, Ms. TITUS, Ms. TLAIB, Mr. TONKO, Mr. TORRES of New York, Mrs. TORRES of California, Mrs. TRAHAN, Mr. TRONE, Ms. UNDERWOOD, Mr. VARGAS, Mr. VEASEY, Mr. VELA, Ms. VELÁZQUEZ, Ms. WATERS, Mr. WELCH, Ms. WILLIAMS of Georgia, Ms. WILSON of Florida, and Mr. YARMUTH) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To protect our Social Security system and improve benefits
for current and future generations.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as “Social Security 2100: A
5 Sacred Trust”.

6 **SEC. 2. TABLE OF CONTENTS.**

7 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 and rate 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 2021.
- 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”.

1 (b) CONFORMING AMENDMENT.—Section 215(a)(7)
2 of such Act (42 U.S.C. 415(a)(7)) is amended by adding
3 at the end the following:

4 “(F) With respect to monthly benefits payable for
5 months in calendar years 2022 through 2026, this para-
6 graph shall be applied by increasing by 3 percentage
7 points each of the percentages specified in subparagraph
8 (B)(ii) and in the table in subparagraph (D).”.

9 (c) EFFECTIVE DATE.—

10 (1) IN GENERAL.—The amendments made by
11 this section shall apply with respect to monthly in-
12 surance benefits payable for months in calendar
13 years 2022 through 2026.

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

19 (A) to carry out the amendments made by
20 this section; and

21 (B) to account for the nonapplication of
22 such amendments after calendar year 2026.

23 (d) RULE OF CONSTRUCTION.—For purposes of ap-
24 plying subparagraphs (A) and (B) of section 215(i)(1) of
25 the Social Security Act in any calendar year, nothing in

1 this section or the amendments made by this section shall
2 be considered a general benefit increase under title II of
3 such Act.

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

5 (a) IN GENERAL.—Section 215(i)(1) of the Social Se-
6 curity Act (42 U.S.C. 415(i)(1)) is amended by adding
7 at the end the following new subparagraph:

8 “(H) the term ‘Consumer Price Index’ means
9 the Consumer Price Index for Elderly Consumers
10 (CPI–E, as published by the Bureau of Labor Sta-
11 tistics of the Department of Labor).”.

12 (b) APPLICATION TO PRE-1979 LAW.—

13 (1) IN GENERAL.—Section 215(i)(1) of the So-
14 cial Security Act as in effect in December 1978, and
15 as applied in certain cases under the provisions of
16 such Act as in effect after December 1978, is
17 amended by adding at the end the following new
18 subparagraph:

19 “(D) the term ‘Consumer Price Index’ means
20 the Consumer Price Index for Elderly Consumers
21 (CPI–E, as published by the Bureau of Labor Sta-
22 tistics of the Department of Labor).”.

23 (2) CONFORMING CHANGE.—Section 215(i)(4)
24 of the Social Security Act (42 U.S.C. 415(i)(4)) is

1 amended by inserting “and by section 102 of Social
2 Security 2100: A Sacred Trust” after “1986”.

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

7 “(6) Any provision of law (other than in this title,
8 title VIII, or title XVI) which provides for adjustment of
9 an amount based on a change in benefit amounts resulting
10 from a determination made under this subsection shall be
11 applied and administered without regard to the amend-
12 ments made by subsections (a) and (b) of section 102 of
13 Social Security 2100: A Sacred Trust.”

14 (d) PUBLICATION OF CONSUMER PRICE INDEX FOR
15 ELDERLY CONSUMERS.—The Bureau of Labor Statistics
16 of the Department of Labor shall prepare and publish an
17 index for each calendar month to be known as the “Con-
18 sumer Price Index for Elderly Consumers” that indicates
19 changes over time in expenditures for consumption which
20 are typical for individuals in the United States who have
21 attained age 62.

22 (e) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to determinations made with re-
24 spect to cost-of-living computation quarters (as defined in
25 section 215(i)(1)(B) of the Social Security Act (42 U.S.C.

1 415(i)(1)(B))) ending on September 30 of calendar years
2 2022 through 2026.

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

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

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

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

11 “(D)(i) Effective with respect to the benefits of indi-
12 viduals who become eligible for old-age insurance benefits
13 or disability insurance benefits (or die before becoming so
14 eligible) after 2021, no primary insurance amount com-
15 puted under subparagraph (A) may be less than the great-
16 er of—

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

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

23 “(ii)(I) The alternative minimum amount determined
24 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:

“If the number of years of work is:	The applicable percentage is:
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 2022, the poverty guide-
 10 line for 2021; and

11 “(II) for any calendar year after 2022, 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 2022 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 2020.

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 2021’
15 means the annual poverty guideline for 2021 (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 2022 through 2026.

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 2026.

14 **SEC. 104. INCREASING THRESHOLD AMOUNTS AND RATE**
15 **FOR INCLUSION OF SOCIAL SECURITY BENE-**
16 **FITS IN INCOME.**

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, 2021, and
18 before January 1, 2027; 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, 2021, and
22 before January 1, 2027.

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

1 which payments of social security benefits are
2 made.

3 (C) SOCIAL SECURITY BENEFITS.—The
4 term “social security benefits” has the meaning
5 given such term by section 86(d)(1) of the In-
6 ternal Revenue Code of 1986.

7 (5) CONFORMING AMENDMENT.—Section
8 121(e) of the Social Security Amendments of 1983
9 (42 U.S.C. 401 note) is repealed.

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2021, and before January 1, 2027.

13 **SEC. 105. IMPROVING BENEFITS FOR WIDOWS AND WID-**
14 **OWERS IN TWO-INCOME HOUSEHOLDS.**

15 (a) IN GENERAL.—

16 (1) WIDOWS.—Section 202(e) of the Social Se-
17 curity Act (42 U.S.C. 402(e)) is amended—

18 (A) in paragraph (1)—

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

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

23 (iii) by striking subparagraph (D);

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 or surviving divorced
21 wife, 75 percent of the sum of any old-age or
22 disability insurance benefit for which the widow
23 or the surviving divorced wife is entitled for
24 such month and the primary insurance amount
25 (as determined for purposes of this subsection

1 after application of subparagraphs (B) and (C))
2 of such deceased 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 or surviving divorced
7 husband, 75 percent of the sum of any old-age
8 or disability insurance benefit for which the
9 widower or the surviving divorced husband is
10 entitled for such month and the primary insur-
11 ance amount (as determined for purposes of
12 this subsection after application of subpara-
13 graphs (B) and (C)) of such deceased indi-
14 vidual.”;

15 (C) in paragraph (5)—

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

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

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

23 “(9) For purposes of paragraph (2)(A)(ii), the
24 amount determined under such paragraph shall not

1 exceed the primary insurance amount for such
2 month of a hypothetical individual—

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

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

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

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply with respect to widow’s or wid-
23 ower’s insurance benefits payable for months in calendar
24 years 2022 through 2026.

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 2021, 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:

“If the year described is:	The applicable percentage is:
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 amount of the benefit if—

15 “(I) such benefit were based on the primary in-
 16 surance amount determined for January of such cal-
 17 endar year of a putative individual;

18 “(II) on January 1 of the calendar year in
 19 which occurred the applicable eligibility date with re-

1 spect to such individual, such putative individual
2 were fully insured, attained retirement age (as de-
3 fined in section 216(l)(2)) and were otherwise eligi-
4 ble for, and applied for, old-age insurance benefits;
5 and

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

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

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

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

4 “(A) the earliest applicable date of eligibility for
5 such beneficiary with respect to such benefits shall
6 be treated as the applicable date of eligibility for
7 such beneficiary for the purposes of this subsection;
8 and

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

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

15 “(6) In any case in which an individual is entitled
16 to benefits under both this section and section 223, the
17 increase under this subsection shall be paid from the Fed-
18 eral Old-Age and Survivors Insurance Trust Fund.”.

19 (b) CONFORMING AMENDMENTS.—

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

22 (A) in the last sentence of subsection (a),
23 by striking “subsection (q) and subsection (w)”
24 and inserting “subsections (q), (w), and (aa)”;

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

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

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

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

15 (F) in subsection (f)(2)(A), by striking
16 “subsection (k)(5), subsection (q), and subpara-
17 graph (D) of this paragraph” and inserting
18 “subsection (k)(5), subsection (q), subsection
19 (aa), and subparagraph (D) of this paragraph”;

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

23 (H) in subsection (h)(2)(A), by inserting
24 “and subsection (aa)” after “subparagraphs
25 (B) and (C)”;

1 (I) in section 223(a)(2), by striking “sec-
2 tion 202(q)” and inserting “sections 202(q) and
3 202(aa)”.

4 (2) Section 209(k)(1) of such Act (402 U.S.C.
5 409(k)(1)) is amended by inserting
6 “202(aa)(3)(C)(i)(II),” before “203(f)(8)(B)(ii)”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply with respect to monthly insurance
9 benefits payable for months in calendar years 2022
10 through 2026.

11 **SEC. 107. PROVIDING CAREGIVER CREDITS FOR SOCIAL SE-**
12 **CURITY.**

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

16 “DEEMED WAGES FOR CAREGIVERS OF DEPENDENT
17 RELATIVES

18 “SEC. 235. (a) DEFINITIONS.—For purposes of this
19 section—

20 “(1)(A) Subject to subparagraph (B), the term
21 ‘qualifying month’ means, in connection with an in-
22 dividual, any month during which such individual
23 was engaged for not less than 80 hours in providing
24 care to a dependent relative without monetary com-
25 pensation.

1 “(B) The term ‘qualifying month’ does not in-
2 clude any month ending after the date on which
3 such individual attains retirement age (as defined in
4 section 216(l)).

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

7 “(A) a child, grandchild, niece, or nephew
8 (of such individual or such individual’s spouse
9 or domestic partner), or a child to which the in-
10 dividual or the individual’s spouse or domestic
11 partner is standing in loco parentis, who is
12 under the age of 12; or

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

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

3 “(i) is dependent on a daily basis on verbal
4 reminding, physical cueing, supervision, or
5 other assistance provided to the individual by
6 another person in the performance of at least
7 two of the activities of daily living (described in
8 subparagraph (B)) or instrumental activities of
9 daily living (described in subparagraph (C));
10 and

11 “(ii) without the assistance described in
12 clause (i), could not perform such activities of
13 daily living or instrumental activities of daily
14 living.

15 “(B) The ‘activities of daily living’ referred to
16 in subparagraph (A) means basic personal everyday
17 activities, including—

18 “(i) eating;

19 “(ii) bathing;

20 “(iii) dressing;

21 “(iv) toileting; and

22 “(v) transferring in and out of a bed or in
23 and out of a chair.

24 “(C) The ‘instrumental activities of daily living’
25 referred to in subparagraph (A) means activities re-

1 lated to living independently in the community, in-
2 cluding—

3 “(i) meal planning and preparation;

4 “(ii) managing finances;

5 “(iii) shopping for food, clothing, or other
6 essential items;

7 “(iv) performing essential household
8 chores;

9 “(v) communicating by phone or other
10 form of media; and

11 “(vi) traveling around and participating in
12 the community.

13 “(b) DEEMED WAGES OF CAREGIVER.—(1)(A) For
14 purposes of determining entitlement to and the amount
15 of any monthly benefit for any month after December
16 2021, or entitlement to and the amount of any lump-sum
17 death payment in the case of a death after such month,
18 payable under this title on the basis of the wages and self-
19 employment income of any individual, and for purposes
20 of section 216(i)(3), such individual shall be deemed to
21 have been paid during each qualifying month (in addition
22 to wages or self-employment income actually paid to or
23 derived by such individual during such month) at an
24 amount per month equal to—

1 “(i) in the case of a qualifying month during
2 which no wages or self-employment income were ac-
3 tually paid to or derived by such individual, 50 per-
4 cent of $\frac{1}{12}$ of the national average wage index (as
5 defined in section 209(k)(1)) for the second calendar
6 year preceding the calendar year in which such
7 month occurs; and

8 “(ii) in the case of any other qualifying month,
9 the excess of the amount determined under clause (i)
10 over $\frac{1}{2}$ of the wages or self-employment income ac-
11 tually paid to or derived by such individual during
12 such month.

13 “(B) In any case in which there are more than 60
14 qualifying months for an individual, only the last 60 of
15 such months shall be taken into account for purposes of
16 this section.

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

21 “(3) Any assistance or support services provided to
22 caregivers under section 1720G of title 38, United States
23 Code, shall not be considered wages or self-employment
24 income for the purposes of determining entitlement to and

1 the amount of any monthly benefit payable under this sub-
2 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 month shall not be taken into ac-
12 count under this section with respect to an individual un-
13 less—

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

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

21 “(ii) if the dependent relative is not a child
22 under the age of 12, documentation from the
23 physician of the dependent relative explaining
24 why the dependent relative is a chronically de-
25 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 month or period of up
5 to 12 consecutive qualifying months that occurs
6 after the first period of 12 consecutive qualifying
7 months, the individual certifies, in such form and
8 manner as the Commissioner shall require, that the
9 information provided in the individual’s application
10 for benefits under this section has not changed.”.

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

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

15 (2) by inserting “and 235(b)(1)(A)(i),” after
16 “1977),”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply with respect to applications for
19 monthly insurance benefits filed in months in calendar
20 years 2022 through 2026 and with respect to individuals
21 entitled to such benefits during any such month, except
22 that such amendments shall not apply for purposes of de-
23 termining continuing eligibility or monthly benefit
24 amounts for monthly insurance benefits for any month
25 after calendar year 2026.

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 individuals who be-
3 come entitled to monthly insurance benefits in months in
4 calendar years 2022 through 2026.

5 **SECTION 109. ESTABLISHING A GRADUAL OFFSET FOR DIS-**
6 **ABILITY BENEFICIARIES WITH EARNINGS.**

7 (a) ELIMINATION OF TERMINATION OF BENEFITS
8 DUE TO WORK ACTIVITY.—

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

22 (2) DATE OF TERMINATION OF CHILD’S BENE-
23 FITS.—Section 202(d)(1)(G)(i) of such Act (42
24 U.S.C. 402(d)(1)(G)(i)) is amended by striking “the
25 earlier of” and all that follows through “substantial

1 gainful activity),” and inserting “the third month
2 following the earliest month after the end of such
3 period of trial work with respect to which such indi-
4 vidual is determined to no longer be suffering from
5 a disabling physical or mental impairment,”.

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

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

23 (5) CONFORMING AMENDMENT RELATED TO
24 EXPEDITED REINSTATEMENT.—Section 223 of such

1 Act (42 U.S.C. 423) is amended by striking sub-
2 section (i).

3 (b) BENEFIT REDUCTION BASED ON EARNINGS DE-
4 RIVED FROM SERVICES.—

5 (1) IN GENERAL.—Section 223(e) of such Act
6 (42 U.S.C. 423(e)) is amended to read as follows:

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

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

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

22 “(2) The amount specified in this paragraph with re-
23 spect to a month shall be the amount of monthly earnings
24 derived from services established by the Commissioner
25 (under regulations issued pursuant to section

1 223(d)(4)(A)) to represent substantial gainful activity in
2 the case of a blind individual for such month.

3 “(3) In the case of a benefit otherwise payable to an
4 individual for a month under section 202 on the basis of
5 the wages and self-employment income of an individual
6 whose benefit is reduced pursuant to paragraph (1), such
7 benefit shall be reduced for such month by the same pro-
8 portion as the reduction made pursuant to paragraph
9 (1).”.

10 (2) CONFORMING AMENDMENT.—Section
11 223(a)(2) of such Act (42 U.S.C. 423(a)(2)) is
12 amended by striking “and section 215(b)(2)(A)(ii)”
13 and inserting “, section 215(b)(2)(A)(ii), and sub-
14 section (e) of this section”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply with respect to months in calendar
17 years 2022 through 2026.

18 **SEC. 110. REPEALING THE GOVERNMENT PENSION OFFSET**

19 **AND WINDFALL ELIMINATION PROVISIONS.**

20 (a) REPEAL OF GOVERNMENT PENSION OFFSET
21 PROVISION.—

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

25 (2) CONFORMING AMENDMENTS.—

1 (A) Section 202(b)(2) of the Social Secu-
2 rity Act (42 U.S.C. 402(b)(2)) is amended by
3 striking “subsections (k)(5) and (q)” and in-
4 serting “subsection (q)”.

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

9 (C) Section 202(e)(2)(A) of such Act (42
10 U.S.C. 402(e)(2)(A)) is amended by striking
11 “subsection (k)(5), subsection (q),” and insert-
12 ing “subsection (q)”.

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

17 (b) REPEAL OF WINDFALL ELIMINATION PROVI-
18 SIONS.—

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

21 (A) in subsection (a), by striking para-
22 graph (7);

23 (B) in subsection (d), by striking para-
24 graph (3); and

1 (C) in subsection (f), by striking para-
2 graph (9).

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

9 (c) EFFECTIVE DATE.—

10 (1) IN GENERAL.—The amendments made by
11 this section shall apply with respect to monthly in-
12 surance benefits payable for months in calendar
13 years 2022 through 2026.

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

19 (A) to carry out the amendments made by
20 this section; and

21 (B) to account for the nonapplication of
22 such amendments after calendar year 2026.

1 **SEC. 111. EXTENDING THE CHILD'S BENEFIT FOR POST-**
2 **SECONDARY SCHOOL STUDENTS UNDER AGE**
3 **26.**

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

7 “(B) at the time such application was filed
8 was unmarried and—

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

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

13 “(iii) was a qualifying post-secondary
14 school student and had not attained the
15 age of 26, or

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

19 (b) DEFINITION OF QUALIFYING POST-SECONDARY
20 SCHOOL STUDENT.—

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

23 (A) in subparagraph (A)—

24 (i) by inserting “and a ‘qualifying
25 post-secondary school student’ is an indi-
26 vidual who is in at least half-time attend-

1 ance as a student at a post-secondary edu-
2 cational institution” before “, as deter-
3 mined by the Commissioner”;

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

7 (iii) by inserting “or a post-secondary
8 educational institution, as applicable,” be-
9 fore “at the request”;

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

13 (v) by inserting “or a qualifying post-
14 secondary school student” before “shall be
15 deemed”; and

16 (B) in subparagraph (B)—

17 (i) by inserting “or a qualifying post-
18 secondary school student” before “during
19 any period”;

20 (ii) by inserting “or, in the case of a
21 qualifying post-secondary school student,
22 any period of nonattendance at a post-sec-
23 ondary educational institution at which the
24 individual has been in at least half-time at-

1 tendance” after “full-time attendance”;
2 and

3 (iii) inserting “or, in the case of a
4 qualifying post-secondary school student,
5 in at least half-time attendance at a post-
6 secondary educational institution” before
7 “immediately following such period” each
8 place it appears.

9 (2) TRANSITION FROM ELEMENTARY OR SEC-
10 ONDARY SCHOOL.—Section 202(d)(7)(B) of such Act
11 (42 U.S.C. 402(d)(7)(B)) is amended by adding at
12 the end the following sentence: “An individual who
13 has been in full-time attendance at an elementary or
14 secondary school shall, during a succeeding period of
15 nonattendance at such school, be deemed to be a
16 qualifying post-secondary school student if (i) such
17 period is 4 calendar months or less, and (ii) the indi-
18 vidual shows to the satisfaction of the Commissioner
19 that he intends to be in at least half-time attendance
20 at a post-secondary educational institution imme-
21 diately following such period.”.

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

1 “(iii) A ‘post-secondary educational
2 institution’ is an institution described in
3 section 102 of the Higher Education Act
4 of 1965 (20 U.S.C. 1002).”.

5 (d) CONFORMING AMENDMENTS.—

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

10 (2) Section 202(d)(1)(F) of such Act (42
11 U.S.C. 402(d)(1)(F)) is amended by striking “the
12 earlier of—” and all that follows through “the age
13 of 19,” and inserting the following: “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 (3) Section 202(d)(1)(G) of such Act (42
25 U.S.C. 402(d)(1)(G)) is amended by striking “(if

1 later)” and all that follows through the “the age of
2 19,” and inserting the following: “(if later) the ear-
3 lier of—

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

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

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

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

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

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

21 “(iii) is under a disability (as defined in
22 section 223(d)) and has not attained the age of
23 22, or”.

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

1 “(D) the earlier of—

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

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

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

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

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

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

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

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

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

5 (A) by striking “A child who” and insert-
6 ing “(i) A child who”;

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

9 (C) by striking “clause (i) of paragraph
10 (1)(B)” and inserting “clause (ii) of paragraph
11 (1)(B)”; and

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

13 “(ii) A child who attains age 26 at a time
14 when he is a qualifying post-secondary school
15 student (as defined in subparagraph (A) of this
16 paragraph and without application of subpara-
17 graph (B) of such paragraph) but has not (at
18 such time) completed the requirements for, or
19 received, a diploma or equivalent certificate
20 from a post-secondary educational institution
21 (as defined in subparagraph (C)(iii)) shall be
22 deemed (for purposes of determining whether
23 his entitlement to benefits under this subsection
24 has terminated under paragraph (1)(F) and for
25 purposes of determining his initial entitlement

1 to such benefits under clause (iii) of paragraph
2 (1)(B)) not to have attained such age until the
3 first day of the first month following the end of
4 the quarter or semester in which he is enrolled
5 at such time (or, if the post-secondary edu-
6 cational institution (as so defined) in which he
7 is enrolled is not operated on a quarter or se-
8 mester system, until the first day of the first
9 month following the completion of the course in
10 which he is so enrolled or until the first day of
11 the third month beginning after such time,
12 whichever first occurs).”.

13 (e) EFFECTIVE DATE.—The amendments made by
14 this section shall apply with respect to applications for
15 child’s insurance benefits filed in months in calendar years
16 2022 through 2026 and with respect to individuals enti-
17 tled to such benefits during any such month, except that
18 such amendments shall not apply for purposes of deter-
19 mining continuing eligibility for child’s insurance benefits
20 for any month after calendar year 2026.

21 **SEC. 112. INCREASING ACCESS TO BENEFITS FOR CHIL-**
22 **DREN WHO LIVE WITH GRANDPARENTS OR**
23 **OTHER RELATIVES.**

24 (a) IN GENERAL.—Title II of the Social Security Act
25 (42 U.S.C. 401 et seq.) is amended—

1 (1) in section 202(d)—

2 (A) in paragraph (1)(C), by inserting “ex-
3 cept as provided in paragraph (9),” before “was
4 dependent”; and

5 (B) by amending paragraph (9) to read as
6 follows:

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

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

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

17 “(ii) the child has been receiving not less than
18 $\frac{1}{2}$ of the child’s support from such individual for a
19 period of not less than 12 months; and

20 “(iii) the period during which the child was liv-
21 ing with such individual began before the child at-
22 tained age 18.

23 “(C) In the case of a child who is less than 12 months
24 old, such child shall be deemed to meet the requirements
25 of subparagraph (B) if, on the date the child attains 1

1 year of age, such child has lived with such individual in
2 the United States and received at least $\frac{1}{2}$ of the child's
3 support from such individual for substantially all of the
4 period which began on the date of such child's birth.”;
5 and

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

7 (A) by striking “grandchild or
8 stepgrandchild of an individual or his spouse”
9 and inserting “grandchild, stepgrandchild, or
10 other first-degree, second-degree, third-degree,
11 fourth-degree, or fifth-degree relative of an indi-
12 vidual or the individual's spouse”;

13 (B) by striking “was no natural or adop-
14 tive parent” and inserting “is no living natural
15 or adoptive parent”;

16 (C) by striking “was under a disability”
17 and inserting “is under a disability”;

18 (D) by striking “living at the time” and all
19 that follows through “, or (B)” and inserting “,
20 (B)”;

21 (E) by inserting “, or (C) a court of com-
22 petent jurisdiction has issued an order granting
23 custody of such person to the individual or the
24 individual's spouse” before the first period.

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

4 (1) by striking “subparagraphs (A), (B), and
5 (C)” and inserting “subparagraphs (A) and (B) and
6 subparagraph (C) or paragraph (9) (as applicable)”;
7 and

8 (2) by striking “subparagraphs (B) and (C)”
9 and inserting “subparagraph (B) and subparagraph
10 (C) or paragraph (9) (as applicable)”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply with respect to applications for
13 child’s insurance benefits filed in months in calendar years
14 2022 through 2026 and with respect to individuals enti-
15 tled to such benefits during any such month, except that
16 such amendments shall not apply for purposes of deter-
17 mining continuing eligibility for child’s insurance benefits
18 for any month after calendar year 2026.

19 **SEC. 113. PREVENTING AN UNINTENDED DROP IN BENE-**
20 **FITS RELATING TO THE APPLICATION OF**
21 **THE NATIONAL AVERAGE WAGE INDEX.**

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

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

1 (A) in subclause (I)—

2 (i) by striking “the national” and in-
3 sserting “(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 2021), the highest
10 national average wage index (as so de-
11 fined) for any calendar year before such
12 second calendar year, by”; and

13 (2) in subsection (b)(3)(A)(ii)—

14 (A) in subclause (I)—

15 (i) by striking “the national” and in-
16 sserting “(aa) the national”; and

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

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

20 the following:

21 “(bb) if higher (and if such second
22 calendar year is after 2021), the highest
23 national average wage index (as so de-
24 fined) for any calendar year before such
25 second calendar year, by”.

1 (b) MODIFICATION RELATED TO REDUCTION OF
2 BENEFITS BASED ON DISABILITY.—Section
3 224(f)(2)(B)(i) of such Act (42 U.S.C. 424(f)(2)(B)(i)) is
4 amended by inserting “(or if higher (and if such calendar
5 year is after 2021), the highest national average wage
6 index (as so defined) for any calendar year before such
7 calendar year)” after “made”.

8 **SEC. 114. HOLDING SSI, MEDICAID, AND CHIP BENE-**
9 **FICIARIES HARMLESS.**

10 For purposes of determining the income of an indi-
11 vidual to establish eligibility for, and the amount of, bene-
12 fits payable under title XVI of the Social Security Act,
13 eligibility for medical assistance under the State plan
14 under title XIX (or a waiver of such plan), or eligibility
15 for child health assistance under the State child health
16 plan under title XXI (or a waiver of the plan), the amount
17 of any benefit to which the individual is entitled under
18 title II of such Act shall be deemed not to exceed the
19 amount of the benefit that would be determined for such
20 individual under such title as in effect on the day before
21 the date of the enactment of 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 2021.**

6 (a) DETERMINATION OF WAGES ABOVE CONTRIBU-
7 TION AND BENEFIT BASE AFTER 2021.—

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 2021.—

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) includes such remuneration paid
7 to an employee for services included under
8 an agreement entered into pursuant to the
9 provisions of section 3121(l) (relating to
10 coverage of citizens of the United States
11 who are employees of foreign affiliates of
12 American employers) as would be wages
13 under section 3121(a) if such services con-
14 stituted employment under section
15 3121(b), and

16 “(ii) includes compensation which is
17 subject to the tax imposed by section 3201
18 or 3211 (or would be so subject but for
19 paragraph (2) of section 3231(e)).

20 “(C) NONRESIDENT ALIENS.—A non-
21 resident alien individual shall not be treated as
22 an individual for purposes of paragraph (1), ex-
23 cept as provided by an agreement under section
24 233 of the Social Security Act. An individual
25 who is not a citizen of the United States but

1 who is a resident of the Commonwealth of
2 Puerto Rico, the Virgin Islands, Guam, or
3 American Samoa shall not, for purposes of this
4 chapter, be considered to be a nonresident alien
5 individual.

6 “(D) CHURCH EMPLOYEE.—In the case of
7 church employee income, the special rules of
8 subsection (j)(2) shall apply for purposes of
9 paragraph (1).”.

10 (B) CONFORMING AMENDMENTS.—

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

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

17 (ii) Section 1402(j)(2)(B) of such
18 Code is amended by striking “paragraph
19 (2) of subsection (b)” and inserting “sub-
20 section (b)(1)”.

21 (2) AMENDMENTS TO THE SOCIAL SECURITY
22 ACT.—

23 (A) IN GENERAL.—Section 211(b)(1) of
24 the Social Security Act (42 U.S.C. 411(b)) is
25 amended—

- 1 (i) in subparagraph (I)—
2 (I) by inserting “and before
3 2022” after “1974”; and
4 (II) by striking “or” at the end;
5 and
6 (ii) by adding at the end the fol-
7 lowing:
8 “(J) For any taxable year beginning in any
9 calendar year after 2021, an amount equal to—
10 “(i) \$400,000, reduced (but not below
11 zero) by
12 “(ii) the sum of—
13 “(I) the part of the net earnings
14 from self-employment (if any) which is
15 not in excess of—
16 “(aa) the amount equal to
17 the contribution and benefit base
18 (as determined under section
19 230) which is effective for the
20 calendar year in which such tax-
21 able year begins, minus
22 “(bb) the amount of the
23 wages paid to such individual
24 during such taxable year, plus

1 “(II) the amount of the wages
2 paid to such individual during such
3 taxable year which is in excess of the
4 amount in subclause (I)(aa); or”.

5 (B) PHASEOUT.—Section 211(b) of the
6 Social Security Act (42 U.S.C. 411(b)) is
7 amended by adding at the end the following:
8 “Paragraph (1) shall apply only to taxable
9 years beginning in calendar years for which the
10 contribution and benefit base (as determined
11 under section 230) is less than \$400,000.”.

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

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

17 **“SEC. 3103. SPECIAL RULES FOR REMUNERATION FROM**
18 **MULTIPLE EMPLOYERS.**

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

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

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

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

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

17 “(d) APPLICATION TO TIER I RAILROAD RETIRE-
18 MENT TAX.—In the case of compensation (as defined in
19 section 3231(e)), for purposes of applying subsections (a)
20 and (b), the reference to the tax that would have been
21 imposed by section 3101(a) shall be treated as including
22 a reference to so much of the tax that would have been
23 imposed on such compensation under section 3201(a) or
24 3211(a) (or would have been so imposed but for paragraph

1 (2) of section 3231(e)) as is determined by reference to
2 the rate of tax in effect under section 3101(a).”.

3 (2) FAILURE BY INDIVIDUAL TO PAY ESTI-
4 MATED INCOME TAX.—Subsection (m) of section
5 6654 of the Internal Revenue Code of 1986 is
6 amended to read as follows:

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

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

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

16 (d) CONFORMING CHANGE TO NATIONAL AVERAGE
17 WAGE INDEX.—Section 209(k) of the Social Security Act
18 (42 U.S.C. 409(k)) is amended—

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

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

22 “(4) For each calendar year after 2021, the na-
23 tional average wage index as defined in this section
24 for such calendar year shall be deemed to be the na-
25 tional average wage index determined under the pre-

1 ceding paragraphs of this section increased by the
2 following percentage:

3 “(A) For calendar years 2022 through
4 2027, 1.4 percent.

5 “(B) For calendar years 2028 through
6 2031, 1.5 percent.

7 “(C) For calendar years 2032 through
8 2034, 1.6 percent.

9 “(D) For calendar years 2035 through
10 2037, 1.7 percent.

11 “(E) For calendar years 2038 through
12 2040, 1.8 percent.

13 “(F) For calendar years 2041 through
14 2043, 1.9 percent.

15 “(G) For calendar years 2044 through
16 2046, 2.0 percent.

17 “(H) For calendar years 2047 through
18 2049, 2.1 percent.

19 “(I) For calendar years after 2049, 2.2
20 percent.”.

21 (e) EFFECTIVE DATES.—

22 (1) IN GENERAL.—The amendments made by
23 subsections (a) and (c) shall apply to remuneration
24 paid in calendar years after 2021.

1 (2) SELF-EMPLOYMENT INCOME.—The amend-
2 ments made by subsection (b) shall apply to taxable
3 years beginning after December 31, 2021.

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

6 (a) INCLUSION OF EARNINGS OVER \$400,000 IN DE-
7 TERMINATION OF PRIMARY INSURANCE AMOUNTS.—Sec-
8 tion 215(a)(1)(A) of the Social Security Act (42 U.S.C.
9 415(a)(1)(A)) is amended—

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

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

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

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

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

20 (1) by striking “wages” and “self-employment
21 income” each place such terms appear and inserting
22 “basic wages” and “basic self-employment income”,
23 respectively; and

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

1 “(5)(A) An individual’s excess average indexed
2 monthly earnings shall be equal to the amount of the indi-
3 vidual’s average indexed monthly earnings that would be
4 determined under this subsection by substituting ‘excess
5 wages’ for ‘basic wages’ and ‘excess self-employment in-
6 come’ for ‘basic self-employment income’ each place such
7 terms appear in this subsection (except in this paragraph).

8 “(B) For purposes of this subsection—

9 “(i) the term ‘basic wages’ means that portion
10 of the wages of an individual paid in a year that
11 does not exceed the contribution and benefit base for
12 the year;

13 “(ii) the term ‘basic self-employment income’
14 means that portion of the self-employment income of
15 an individual credited to a year that does not exceed
16 an amount equal to the contribution and benefit
17 base for the year minus the amount of the wages
18 paid to the individual in the year;

19 “(iii) the term ‘excess wages’ means that por-
20 tion of the wages of an individual paid in a year
21 after 2021 in excess of the higher of \$400,000 or
22 the contribution and benefit base for the year; and

23 “(iv) the term ‘excess self-employment income’
24 means that portion of the self-employment income of
25 an individual credited to a year after 2021 in excess

1 of the higher of \$400,000 or such contribution and
2 benefit base for the year.”.

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

5 (1) in section 203(a)(6)(A) (42 U.S.C.
6 403(a)(6)(A)), by striking “85 percent of such indi-
7 vidual’s average indexed monthly earnings” and in-
8 serting “the sum of 85 percent of such individual’s
9 average indexed monthly earnings and 1 percent of
10 such individual’s excess average indexed monthly
11 earnings (as defined in section 215(b)(5)(A))”;

12 (2) in section 212 (42 U.S.C. 412), by inserting
13 “excess average indexed monthly earnings,” after
14 “average indexed monthly earnings,” each place it
15 appears;

16 (3) in section 215(e)(1) (42 U.S.C. 415(e)(1)),
17 by inserting “and before 2022” after “after 1974”.

18 (d) EFFECTIVE DATE.—The amendments made by
19 this section shall apply with respect to individuals who ini-
20 tially become eligible (within the meaning of section
21 215(a)(3)(B) of the Social Security Act) for old-age or dis-
22 ability insurance benefits under title II of the Social Secu-
23 rity Act, or who die (before becoming eligible for such ben-
24 efits), in any calendar year after 2021.

1 **SEC. 203. ESTABLISHING THE SOCIAL SECURITY TRUST**
2 **FUND.**

3 (a) IN GENERAL.—Section 201(a) of the Social Secu-
4 rity Act (42 U.S.C. 401(a)) is amended to read as follows:

5 “(a) There is hereby created on the books of the
6 Treasury of the United States a trust fund to be known
7 as the ‘Social Security Trust Fund’. The Social Security
8 Trust Fund shall consist of the securities held by the Sec-
9 retary of the Treasury for the Federal Old-Age and Sur-
10 vivors Insurance Trust Fund and the Federal Disability
11 Insurance Trust Fund and the amount standing to the
12 credit of the Federal Old-Age and Survivors Insurance
13 Trust Fund and the Federal Disability Insurance Trust
14 Fund on the books of the Treasury on January 1 of the
15 first calendar year beginning after the date of the enact-
16 ment of section 203 of Social Security 2100: A Sacred
17 Trust, which securities and amount the Secretary of the
18 Treasury is authorized and directed to transfer to the So-
19 cial Security Trust Fund, and, in addition, such gifts and
20 bequests as may be made as provided in subsection (i)(1),
21 and such amounts as may be appropriated to, or deposited
22 in, the Social Security Trust Fund as hereinafter pro-
23 vided. There is hereby appropriated to the Social Security
24 Trust Fund for the first fiscal year that begins after date
25 of the enactment of section 203 of Social Security 2100:
26 A Sacred Trust, and for each fiscal year thereafter, out

1 of any moneys in the Treasury not otherwise appropriated,
2 amounts equivalent to 100 percent of—

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

16 “(2) the taxes imposed by chapter 2 (other than
17 section 1401(b)) of the Internal Revenue Code of
18 1986 with respect to self-employment income (as de-
19 fined in section 1402 of such Code) reported to the
20 Secretary of the Treasury on tax returns under sub-
21 title F of such Code, as determined by the Secretary
22 of the Treasury by applying the applicable rate of
23 tax under such chapter (other than section 1401(b))
24 to such self-employment income, which self-employ-
25 ment income shall be certified by the Commissioner

1 of Social Security on the basis of the records of self-
2 employment income established and maintained by
3 the Commissioner of Social Security in accordance
4 with such returns.

5 The amounts appropriated by paragraphs (1) and (2) shall
6 be transferred from time to time from the general fund
7 in the Treasury to the Social Security Trust Fund, such
8 amounts to be determined on the basis of estimates by
9 the Secretary of the Treasury of the taxes, specified in
10 paragraphs (1) and (2), paid to or deposited into the
11 Treasury; and proper adjustments shall be made in
12 amounts subsequently transferred to the extent prior esti-
13 mates were in excess of or were less than the taxes speci-
14 fied in such paragraphs (1) and (2). All amounts trans-
15 ferred to the Social Security Trust Fund under the pre-
16 ceding sentence shall be invested by the Managing Trustee
17 in the same manner and to the same extent as the other
18 assets of the Trust Fund. Notwithstanding the preceding
19 sentence, in any case in which the Secretary of the Treas-
20 ury determines that the assets of the Trust Fund would
21 otherwise be inadequate to meet the Trust Fund's obliga-
22 tions for any month, the Secretary of the Treasury shall
23 transfer to the Trust Fund on the first day of such month
24 the total amount which would have been transferred to
25 the Trust Fund under this section as in effect on October

1 1, 1990; and the Trust Fund shall pay interest to the gen-
2 eral fund on the amount so transferred on the first day
3 of any month at a rate (calculated on a daily basis, and
4 applied against the difference between the amount so
5 transferred on such first day and the amount which would
6 have been transferred to the Trust Fund up to that day
7 under the procedures in effect on January 1, 1983) equal
8 to the rate earned by the investments of the Trust Fund
9 in the same month under subsection (d).”.

10 (b) REQUIRED ACTUARIAL ANALYSIS.—Section
11 201(c) of the Social Security Act is amended by striking
12 the fourth sentence in the matter following paragraph (5)
13 and inserting the following: “Such report shall also include
14 actuarial analysis of the benefit cost with respect to dis-
15 abled beneficiaries and their auxiliaries, to retired bene-
16 ficiaries and their auxiliaries, and to survivor bene-
17 ficiaries.”.

18 (c) BOARD OF TRUSTEES.—

19 (1) BOARD OF TRUSTEES OF SOCIAL SECURITY
20 TRUST FUND.—Section 201(c) of the Social Security
21 Act, as amended by subsection (b) of this section, is
22 further amended in the matter preceding paragraph
23 (1) by striking “the Federal Old-Age and Survivors
24 Insurance Trust Fund and the Federal Disability
25 Insurance Trust Fund (hereinafter in this title

1 called the ‘Trust Funds’)” and inserting “the Social
2 Security Trust Fund (in this title referred to as the
3 ‘Trust Fund’)”.

4 (2) CONTINUITY OF BOARD OF TRUSTEES.—

5 The Board of Trustees of the Social Security Trust
6 Fund created by the amendment made by subsection
7 (a) shall be a continuous body with the Board of
8 Trustees of the Federal Old-Age and Survivors In-
9 surance Trust Fund and the Federal Disability In-
10 surance Trust Fund in operation prior to the effec-
11 tive date of such amendment. Individuals serving as
12 members of the Board of Trustees of the Federal
13 Old-Age and Survivors Insurance Trust Fund and
14 the Federal Disability Insurance Trust Fund as of
15 the effective date of such amendment shall serve the
16 remainder of their term as members of the Board of
17 Trustees of the Social Security Trust Fund.

18 (d) CONFORMING AMENDMENTS RELATED TO SO-
19 CIAL SECURITY TRUST FUND.—

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

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

4 (A) in the matter preceding paragraph (1),
5 by striking “Board of Trustees of the Trust
6 Funds” and inserting “Board of Trustees of
7 the Trust Fund”;

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

10 (C) in paragraph (2)—

11 (i) by striking “Trust Funds” and in-
12 serting “Trust Fund”; and

13 (ii) by striking “their” and inserting
14 “its”;

15 (D) in paragraph (3), by striking “either
16 of the Trust Funds” and inserting “the Trust
17 Fund”;

18 (E) in paragraph (5)—

19 (i) by striking “managing the Trust
20 Funds” and inserting “managing the
21 Trust Fund”; and

22 (ii) by striking “Trust Funds are”
23 and inserting “Trust Fund is”;

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

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

11 (3) INVESTMENTS.—Section 201 of such Act is
12 amended in subsections (d) and (e) by striking
13 “Trust Funds” each place it appears and inserting
14 “Trust Fund”.

15 (4) CREDITING OF INTEREST AND PROCEEDS
16 TO TRUST FUNDS.—Section 201(f) of such Act is
17 amended—

18 (A) by striking “the Federal Old-Age and
19 Survivors Insurance Trust Fund and the Fed-
20 eral Disability Insurance Trust Fund shall be
21 credited to and form a part of the Federal Old-
22 Age and Survivors Insurance Trust Fund and
23 the Disability Insurance Trust Fund, respec-
24 tively” and inserting “the Social Security Trust

1 Fund shall be credited to and form a part of
2 the Social Security Trust Fund”;

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

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

7 (5) ADMINISTRATIVE COSTS.—Section 201(g) of
8 such Act is amended—

9 (A) in paragraph (1)—

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

18 (ii) in subparagraph (B)(i)—

19 (I) by striking subclauses (II)
20 and (III) and inserting the following:

21 “(II) the portion of such costs which
22 should have been borne by the Social Security
23 Trust Fund,”; and

1 (II) by redesignating subclauses
2 (IV) and (V) as subclauses (III) and
3 (IV);

4 (B) in paragraph (2)—

5 (i) by striking “Trust Funds” and in-
6 serting “Trust Fund”; and

7 (ii) by striking the last sentence; and

8 (C) in paragraph (4), by striking “Trust
9 Funds” each place it appears and inserting
10 “Trust Fund”.

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

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

16 (7) GIFTS.—Section 201(i) of such Act is
17 amended—

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

23 (B) in paragraph (2)(B), by striking “the
24 Federal Old-Age and Survivors Insurance Trust

1 Fund” and inserting “the Social Security Trust
2 Fund”.

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

9 (9) DEMONSTRATION PROJECTS.—Section
10 201(k) of such Act is amended by striking “the Fed-
11 eral Disability Insurance Trust Fund and the Fed-
12 eral Old-Age and Survivors Insurance Trust Fund,
13 as determined appropriate by the Commissioner of
14 Social Security” and inserting “the Social Security
15 Trust Fund”.

16 (10) BENEFIT CHECKS.—Section 201(m) of
17 such Act is amended—

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

21 (B) in paragraph (3), by striking “one of
22 the Trust Funds” and inserting “the Trust
23 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, 2022, 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, 2022.

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, 2022.

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 graph (2), the Commissioner of Social Security shall
13 take no action on or after January 1, 2022, to close
14 or consolidate field or hearing offices of the Social
15 Security Administration or to otherwise impose any
16 new limitation on access to such offices.

17 (2) CESSATION OF MORATORIUM UPON REPORT
18 TO CONGRESS.—Paragraph (1) shall cease to be ef-
19 fective 180 days after the Commissioner submits to
20 the Committee on Ways and Means of the House of
21 Representatives and the Committee on Finance of
22 the Senate a detailed report outlining and justifying
23 the process for selecting field or hearing offices to be
24 closed or consolidated or otherwise to have limited
25 access. Such report shall include—

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

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

10 (C) a description of any method of cost-
11 benefit analysis applied by the Commissioner in
12 connection with closures and consolidations of
13 field or hearing offices, and other limitations on
14 access to field or hearing offices, including any
15 analysis that takes into account—

16 (i) the anticipated savings resulting
17 from the closure, consolidation, or limita-
18 tion on access;

19 (ii) the anticipated costs associated
20 with replacing services lost by the closure,
21 consolidation, or limitation on access;

22 (iii) the anticipated effects on employ-
23 ees of the offices affected;

24 (iv) how the loss of access resulting
25 from the closure, consolidation, or limita-

1 tion on access will be replaced by the es-
2 tablishment of a new field or hearing of-
3 fice, increased access at a different office,
4 or some other means, and the factors con-
5 sidered by the Commissioner in deter-
6 mining how to replace such lost access;
7 and

8 (v) such other relevant factors as may
9 be determined by the Commissioner, in-
10 cluding but not limited to transportation
11 and communication burdens faced by indi-
12 viduals serviced by the offices, including el-
13 derly and disabled citizens.

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

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

19 “Field and Hearing Offices

20 “(f)(1) The Commissioner may not close a field or
21 hearing office of the Administration, consolidate two or
22 more such offices, or otherwise impose any new limitation
23 on public access to any such office, unless the Commis-
24 sioner complies with the requirements of paragraphs (2),

1 (3), (4), and (5) in connection with the closure, consolida-
2 tion, or limitation on public access.

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

6 “(i) not later than 120 days before the date of
7 the closure, consolidation, or limitation on access,
8 the Commissioner provides effective public notice of
9 the proposed closure, consolidation, or limitation on
10 access (including, to the extent practicable, notice by
11 direct mailing and through community outlets such
12 as newspapers and posting in heavily frequented
13 public spaces) to individuals residing in the area
14 serviced by the affected office or offices;

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

17 “(I) how the Commissioner will, not later
18 than 30 days after the date of the closure, con-
19 solidation, or limitation on access, replace the
20 loss in access resulting from the closure, con-
21 solidation, or limitation on access by estab-
22 lishing a new office, increasing public access to
23 a different office, or some other means; and

24 “(II) how to contact the Administration if
25 an individual experiences service delays or prob-

1 lems as a result of the closure, consolidation, or
2 limitation on access; and

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

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

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

20 “(ii) a description of how the Commissioner has
21 analyzed and considered relevant factors, including
22 but not limited to transportation and communication
23 burdens faced by individuals serviced by the offices,
24 including elderly and disabled citizens; and

1 “(iii) a description of a method of cost-benefit
2 analysis which shall be applied by the Commissioner
3 in connection with the closure, consolidation, or limi-
4 tation on access, and which shall take into ac-
5 count—

6 “(I) the anticipated savings resulting from
7 the closure, consolidation, or limitation on ac-
8 cess;

9 “(II) the anticipated costs associated with
10 replacing services lost by the closure, consolida-
11 tion, or limitation on access;

12 “(III) the anticipated effects on employees
13 of the offices affected; and

14 “(IV) such other relevant factors as may
15 be determined by the Commissioner, including
16 but not limited to transportation and commu-
17 nication burdens faced by individuals serviced
18 by the offices, including elderly and disabled
19 citizens.

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

1 “(3) The requirements of this paragraph are met in
2 connection with a closure, consolidation, or limitation on
3 access referred to in paragraph (1) only if, not later than
4 30 days before the date of the proposed closure, consolida-
5 tion, or limitation on access, the Commissioner submits
6 to the Committee on Ways and Means of the House of
7 Representatives, the Committee on Finance of the Senate,
8 and each Member of the Congress representing a State
9 or congressional district in which the affected office or of-
10 fices are located a detailed final report in support of the
11 closure, consolidation, or limitation on access. Such report
12 shall include—

13 “(A) the justifications described in paragraph
14 (2)(B), (including any amendments made to such
15 justifications after the public hearings conducted
16 pursuant to paragraph (2)(A));

17 “(B) any findings made by the Commissioner
18 pursuant to the public hearings;

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

23 “(D) the final decision of the Commissioner re-
24 garding the closure, consolidation, or new limitation
25 on access; and

1 “(E) such other information as the Commis-
2 sioner considers relevant.

3 “(4)(A) Upon timely request by any individual who
4 makes a showing in writing described in subparagraph (B)
5 in connection with a proposed closure, consolidation, or
6 limitation on access referred to in subparagraph (A), the
7 Commissioner shall give such individual an opportunity for
8 a hearing with respect to the closure, consolidation, or lim-
9 itation on access. The request for the hearing shall be con-
10 sidered timely only if it is made not later than 30 days
11 before the proposed date of the closure, consolidation, or
12 limitation on access. The Commissioner shall submit to
13 the Committee on Ways and Means of the House of Rep-
14 resentatives, the Committee on Finance of the Senate, and
15 each Member of the Congress representing a State or con-
16 gressional district in which the affected office or offices
17 are located the Commissioner’s findings based on the
18 hearing and a description of any action taken or to be
19 taken by the Commissioner on the basis of such findings.

20 “(B) A showing described in subparagraph (A) shall
21 consist of a showing that—

22 “(i) the determination of the Commissioner to
23 close a field or hearing office, consolidate field or
24 hearing offices, or impose a new limitation on access
25 to a field or hearing office is arbitrary, capricious,

1 an abuse of discretion, not in accordance with law,
2 or not based on substantial evidence; or

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

6 “(5) The requirement of this paragraph is met in
7 connection with a closure, consolidation, or limitation on
8 access referred to in paragraph (1) only if such closure,
9 consolidation, or limitation on access will not result in the
10 total number of field or hearing offices of the Administra-
11 tion falling below the total number of such offices that
12 were in operation on September 30, 2021.”.

13 (2) EFFECTIVE DATE.—The amendment made
14 by paragraph (1) of this subsection shall apply with
15 respect to closures and consolidations of field or
16 hearing offices and impositions of new limitations on
17 access to such offices occurring after the cessation
18 of the moratorium under subsection (a) of this sec-
19 tion.

20 **SEC. 303. ENSURING ACCESS TO PROFESSIONAL REP-**
21 **RESENTATION.**

22 (a) IN GENERAL.—Section 206(a)(2)(A) of the Social
23 Security Act (42 U.S.C. 406(a)(2)(A)) is amended by
24 striking “The Commissioner of Social Security may” and
25 all that follows through the end and inserting the fol-

1 lowing: “In the case of an agreement described in this sub-
2 paragraph entered into in a calendar year after 2021, the
3 dollar amount specified in clause (ii)(II) for such calendar
4 year shall be equal to the amount determined for the cal-
5 endar year preceding such calendar year, or if larger, the
6 product (rounded to the nearest dollar) of the amount so
7 specified and the ratio of the national average wage index
8 (as defined in section 209(k)(1)) for the second calendar
9 year preceding such calendar year to the national average
10 wage index (as so defined) for 1989. Not later than No-
11 vember 1 of each calendar year after 2020, the Commis-
12 sioner of Social Security shall publish in the Federal Reg-
13 ister the dollar amount applicable to agreements entered
14 into in the succeeding calendar year.”.

15 (b) CONFORMING AMENDMENT.—Section 209(k)(1)
16 of such Act (42 U.S.C. 409(k)(1)), as amended by sections
17 103(c) and 106(b), is further amended by inserting
18 “206(a)(2)(A),” after “203(f)(8)(B)(ii),”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply with respect to agreements entered
21 into on or after January 1, 2022.

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