

117TH CONGRESS  
1ST SESSION

# H. R. 5723

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

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## 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 ROCH-ESTER, 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 Mis- sissippi, Ms. TITUS, Ms. TLAIB, Mr. TONKO, Mr. TORRES of New York, Mrs. TORRES of California, Mrs. TRAHAN, Mr. TRONE, Ms. UNDER- WOOD, Mr. VARGAS, Mr. VEASEY, Mr. VELA, Ms. VELÁZQUEZ, Ms. WATERS, Mr. WELCH, Ms. WILLIAMS of Georgia, Ms. WILSON of Flor- ida, 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 con- cerned

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## 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:

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

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

9 “(I) for calendar year 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)”; and

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

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:

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

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

○