

JOINT COMMITTEE ON TAXATION

July 25, 2018

JCX-67-18

ESTIMATED BUDGET EFFECTS OF H.R. 6311,
THE "INCREASING ACCESS TO LOWER PREMIUM PLANS AND EXPANDING HEALTH SAVINGS ACCOUNTS ACT OF 2018,"
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON JULY 25, 2018

Fiscal Years 2019 - 2028

[Millions of Dollars]

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
1. Permit Rollovers of Health Flexible Spending Arrangement Account Balances [1].....	pyba 12/31/18	-40	-70	-92	-108	-120	-128	-135	-151	-155	-159	-430	-1,157
2. Allow Individuals Entitled to Medicare Part A by Reason of Being Age 65 or Over to Contribute to HSAs [1][2].....	mba 12/31/18 ityeasd	-112	-263	-372	-461	-527	-584	-643	-750	-855	-934	-1,735	-5,500
3. Maximum Contribution Limit to Health Savings Account Increased to Amount of Deductible and Out-of-Pocket Limitation [1].....	tyba 12/31/18	-626	-957	-1,079	-1,211	-1,351	-1,485	-1,624	-1,885	-2,078	-2,231	-5,223	-14,527
4. Allow Both Spouses to Make Catch-Up Contributions to the Same Health Savings Account [1].....	tyba 12/31/18	-22	-44	-46	-47	-48	-50	-51	-56	-60	-62	-207	-486
5. Special Rule for Certain Medical Expenses Incurred Before Establishment of Health Savings Account [1]....	cba 12/31/18	-5	-14	-19	-21	-23	-25	-28	-31	-35	-39	-82	-241
6. Allowance of Bronze and Catastrophic Plans in Connection with HSAs [2].....	mba 12/31/18 ityeasd	-2	-15	-15	-15	-15	-15	-14	-14	-16	-16	-61	-137
7. Allow All Individuals Purchasing Health Insurance in the Individual Market the Option to Purchase a Lower Premium Copper Plan [2][3].....	pyba 12/31/18	51	76	85	94	98	99	101	103	106	110	404	923
8. Interaction Effects of Items 1 - 7 [1].....	---	-24	-60	-82	-101	-114	-126	-137	-157	-179	-197	-381	-1,177
9. Two-Year Delay of Reimposition of Annual Fee on Health Insurance Providers.....	cyba 12/31/19	---	-12,954	-13,682	---	---	---	---	---	---	---	-26,636	-26,636
NET TOTAL		-778	-14,303	-15,302	-1,869	-2,099	-2,315	-2,531	-2,941	-3,273	-3,528	-34,352	-48,939

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

[Legend and Footnotes for JCX-67-18 appear on the following page]

