

Provision	Effective	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2002-07	2002-12
13. Benefit suspension notice.....	pyba 12/31/02	----- No Revenue Effect -----												
14. Studies	DOE	----- No Revenue Effect -----												
15. Interest rate range for additional funding requirements for the 2001 plan year [7]	[8]	994	964	-259	-664	-479	-324	-459	-490	-273	-79	-4	232	-1,073
16. Provisions relating to plan amendments	DOE	----- No Revenue Effect -----												
Total of Other Provisions Relating to Pensions.....		994	961	-265	-672	-488	-334	-469	-500	-284	-90	-15	196	-1,162
Stock Options - Exclusion of Incentive Stock Options and Employee Stock Purchase Plan Stock														
Options From Wages [9]	[10]	---	-1,771	-2,283	-2,086	-2,224	-2,165	-2,382	-2,330	-2,496	-2,652	-2,803	-10,529	-23,192
Social Security Held Harmless	DOE	----- No Revenue Effect -----												
NET TOTAL		994	-823	-2,572	-2,783	-2,734	-2,522	-2,876	-2,858	-2,810	-2,775	-2,845	-10,440	-24,615

Joint Committee on Taxation

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

Legend for "Effective" column:

DOE = date of enactment

iafpbnet = interest accruing for periods beginning not earlier than

noitta = notice of intent to terminate after

pfea = plans first effective after

pyba = plan years beginning after

pybo/a = plan years beginning on or after

tyba = taxable years beginning after

yba = years beginning after

[1] Estimate provided by the Congressional Budget Office and is preliminary and subject to change.

[2] Plan years beginning after 12/31/02, and with respect to employer securities allocated to accounts before, on, or after DOE.

[3] Effective with respect to investment advice provided on or after January 1, 2003.

[4] Directs the Secretary of the Treasury to modify rules through regulations.

[5] Effective for distributions made from terminating plans that occur after the PBGC has adopted final regulations implementing provisions.

[6] Loss of less than \$500,000.

[7] Includes estimated effects on PBGC variable-rate premiums provided by Congressional Budget Office.

[8] Effective as if included in section 405 of the "Job Creation and Worker Assistance Act of 2002."

[9] There is uncertainty with respect to the potential revenue effects from the proposal. Due to the long-standing administrative position of the IRS with respect to the imposition of employment taxes on incentive stock options and employee stock purchase plans, the level of compliance that can be expected with the revised IRS position is unclear.

[10] Effective for stock acquired pursuant to statutory stock options exercised after the date of enactment.