



**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
 A SUBSTITUTE TO THE PROVISIONS OF H.R. 6306,
 A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986
 TO INCREASE THE CONTRIBUTION LIMITATION
 FOR HEALTH SAVINGS ACCOUNTS, AND FOR OTHER PURPOSES**

The amendment in the nature of a substitute adds a short title, “Health Care Security Act of 2018.”

The amendment in the nature of a substitute also makes a clerical change to the effective date of the proposal to refer to amendments made by the section, rather than subsection.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment in the nature of a substitute relative to the present-law baseline:

<u>Item</u>	<u>Fiscal Years</u> <u>[Millions of Dollars]</u>											
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
Maximum Contribution Limit to Health Savings Account Increased to Amount of Deductible and Out-of-Pocket Limitation [1].....	-626	-957	-1,079	-1,211	-1,351	-1,485	-1,624	-1,885	-2,078	-2,231	-5,223	-14,527
Allow Both Spouses to Make Catch-Up Contributions to the Same Health Savings Account [1].....	-22	-44	-46	-47	-48	-50	-51	-56	-60	-62	-207	-486
Special Rule for Certain Medical Expenses Incurred Before Establishment of Health Savings Account [1].....	-5	-14	-19	-21	-23	-25	-28	-31	-35	-39	-82	-241
Total.....	-652	-1,016	-1,144	-1,279	-1,422	-1,561	-1,703	-1,972	-2,173	-2,332	-5,512	-15,254

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

[1] Estimate includes the following off-budget effects:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
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