## ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN H.R. 3962, THE "AFFORDABLE HEALTH CARE FOR AMERICA ACT," AS AMENDED [1]

## Fiscal Years 2010 - 2019

[Billions of Dollars]

	Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
Ref	form Proposals													
A.	Tax on Individual Without Acceptable Health Care													
	Coverage	tyba 12/31/12		- Estimate	Provided	by the Co	ongression	al Budget	Office an	nd the Join	nt Commi	ttee on T	axation [2	]
B.	Election to Satisfy Health Coverage Participation													
	Requirements	pba 12/31/12		- Estimate	Provided	by the Co	ongression	al Budget	Office ar	nd the Join	nt Commi	ttee on T	axation [2	]
C.	Health Care Contributions of Nonelecting													
	Employers	pba 12/31/12		Estimate	Provided	by the Co	ongression	al Budget	Office ar	nd the Join	nt Commi	ttee on T	axation [2	]
D.	Credit for Small Business Employee Health													
	Coverage Expenses	tyba 12/31/12		- Estimate	Provided	by the Co	ongression	al Budget	Office ar	nd the Join	nt Commi	ttee on T	axation [2	]
E.	Disclosures to Carry Out Health Insurance Exchange	-												
	Subsidies	DOE		- Estimate	Provided	by the Co	ongression	al Budget	Office ar	nd the Join	nt Commi	ttee on T	axation [2	]
F.	Conform the Definition of Medical Expenses for					-								
	Employer-Provided Health Coverage, Including													
	Health Flexible Spending Arrangements and Health													
	Reimbursement Arrangements, Health Savings													
	Accounts, and Archer MSAs to the Definition for													
	the Itemized Deduction [3]	eia 12/31/10		0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	2.1	5
G.	Limit Health Flexible Spending Arrangements in													
		tyba 12/31/12				1.5	2.1	2.1	2.0	1.9	1.9	1.8	3.6	13
H.	Increase the Penalty for Nonqualified Distributions	5												
	from Health Savings Accounts to 20%du	nd tvba 12/31/10	)	[4]	[4]	0.1	0.1	0.1	0.2	0.2	0.3	0.3	0.2	1
I.	Eliminate Deduction for Expenses Allocable to													
	-	tyba 12/31/12				0.3	0.4	0.4	0.3	0.3	0.3	0.2	0.7	2
J.	Exclusion from Gross Income for Indian Tribe	· · · · · · · · · · · · · · · · · · ·												
	Health Benefits	hbacpa DOE			[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[(
														_
Tot	al of Reform Proposals	••••••	,	0.4	0.6	2.5	3.2	3.2	3.1	3.0	3.1	2.9	6.6	21

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Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
II. Other Revenue Provisions													
A. Impose a 5.4% Surtax on AGI in Excess of													
\$500,000 (\$1,000,000 for joint returns);	tuba 12/21/10		30.9	31.7	45.0	49.3	52.0	56.9	60.6	61 1	68.4	156.0	460.5
Not Indexed for Inflation B. Impose a 2.5% Ad Valorem Excise Tax on First	tyba 12/31/10		30.9	31.7	45.0	49.5	53.2	30.9	60.6	64.4	08.4	156.9	400.3
Taxable Sale of Medical Devices	somda 12/31/12				1.9	2.7	2.8	3.0	3.1	3.2	3.3	4.6	20.0
C. Require information Reporting on Payments to	5011au 12/51/12				1.9	2.7	2.0	5.0	5.1	5.2	0.0		20.0
Corporations	pma 12/31/11			0.4	3.3	2.0	2.1	2.2	2.3	2.4	2.5	5.6	17.1
D. Repeal Implementation of Worldwide Interest													
Allocation [1]	tyba 12/31/10						[4]	0.1	0.1	1.9	3.8		6.0
E. Limit Treaty Benefits for Certain Deductible													
Payments	pma DOE	0.5	0.7	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.9	3.3	7.5
F. Codify Economic Substance Doctrine and													
Impose Penalties for Underpayments	teia DOE	0.1	0.4	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.7	2.3	5.7
G. Extend Certain Health Benefits Applicable to													
Spouses and Dependents to Eligible Designated					<b>e</b> 4				- <b>-</b>	- <b>-</b>	0.1		
Beneficiaries	tyba 12/31/09 fsoua DOE &	-0.2	-0.3	-0.3	-0.4	-0.4	-0.4	-0.4	-0.5	-0.5	-0.6	-1.6	-4.0
H. Second Generation Biofuel Producer		[4]	69	6.6	5.5	3.0	1.5	0.4				21.9	23.9
Credit	ppisa DOE	[4]	6.8	6.6	5.5	5.0	1.5	0.4				21.9	23.5
Total of Other Revenue Provisions	••••••	0.4	38.5	39.6	56.6	57.9	60.6	63.7	67.2	73.0	79.0	193.0	536.7
III. Revenue-Related Provisions													
A. Disclosures to Facilitate Identification of													
Individuals Likely to be Ineligible for Low-Income Subsidies Under the Medicare Prescription Drug													
Program to Assist Social Security Administration's													
Outreach to Eligible Individuals [7]	[8] -					1	No Reveni	ue Effect					
B. Impose Fee on Insured and Self-Insured Health	[0]					1	to neven	ле Цурсен					
Plans; Comparative Effectiveness Research Trust													
Fund	[9]				0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	2.0
Total of Revenue-Related Provisions					0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	2.0
NET TOTAL		0.4	38.9	40.2	59.4	61.4	64.1	67.1	70.5	76.4	82.2	200.2	560.5

Joint Committee on Taxation

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

## Legend and Footnotes for JCX-48-09:

Legend for "Effective" column:

DOE = date of enactment dmd = disbursements made during eia = expenses incurred after fsoua = fuel sold or used after hbacpa = health benefits and coverage provided after pba = periods beginning after pma = payments made after ppisa = property placed in service after somda = sales of medical devices after teia = transactions entered into after tyba = taxable years beginning after

- [1] Estimate has been updated to reflect enactment of H.R. 3548, the "Worker, Homeownership, and Business Assistance Act of 2009," signed into law by the President on November 6, 2009.
- [2] Estimate included in *Preliminary Analysis of H.R. 3962, the "Affordable Health Care for America Act,"* October 29, 2009, from the Congressional Budget Office to the Honorable Charles B. Rangel, Chairman, Committee on Ways and Means.
- [3] Estimate includes interaction effect with FSA cap.
- [4] Gain of less than \$50 million.
- [5] Estimate includes interaction with other proposals.
- [6] Loss of less than \$50 million.
- [7] Any change in Medicare Part D outlays associated with this provision would be reflected in the Congressional Budget Office estimate of Title II—Medicare Beneficiary Improvements, Subtitle A.
- [8] Effective for disclosures made after the date which is 12 months after the date of enactment.
- [9] Effective with respect to policies and plans for portion of policies or plan years beginning on or after October 1, 2012.