

ESTIMATED REVENUE EFFECTS OF A CHAIRMAN'S AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 2351,
 THE "HEALTH SAVINGS ACCOUNT AVAILABILITY ACT,"
 SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON JUNE 19, 2003

Fiscal Years 2004 - 2013

[Millions of Dollars]

Provision	Effective	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2004-08	2004-13
1. Health Savings Accounts.....	tyba 12/31/03	-231	-1,785	-3,410	-4,876	-6,371	-7,503	-8,321	-9,271	-10,171	-10,668	-16,673	-62,607
2. Disposition of Unused Health Benefits in Cafeteria Plans and Flexible Spending Arrangements	tyba 12/31/03	-361	-627	-767	-867	-919	-957	-992	-1,023	-1,055	-1,094	-3,542	-8,664
3. Exception to Information Reporting Requirements for Certain Health Arrangements	pma 12/31/02	-23	-24	-24	-25	-26	-27	-27	-28	-29	-30	-122	-263
NET TOTAL		-615	-2,436	-4,201	-5,768	-7,316	-8,487	-9,340	-10,322	-11,255	-11,792	-20,337	-71,534

Joint Committee on Taxation

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

Legend for "Effective" column: pma = payments made after

tyba = taxable years beginning after