



JOINT COMMITTEE ON TAXATION

June 14, 2016

JCX-57-16

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE NATURE  
OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 3080,  
THE “TRIBAL EMPLOYMENT AND JOBS PROTECTION ACT”**

Under the Chairman’s amendment in the nature of a substitute, the provisions in H.R. 3080 relating to the employer shared responsibility requirement apply to months beginning after December 31, 2015.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment [1] [2] [3].

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<b>Fiscal Years</b>											
<b>[Millions of Dollars]</b>											
<u>2017</u>	<u>2018</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>2017-21</u>	<u>2017-26</u>
-3	-13	-15	-11	-11	-12	-12	-13	-14	-15	-53	-119

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[1] Estimate includes the outlay effects:

<u>2017</u>	<u>2018</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>2017-21</u>	<u>2017-26</u>
3	6	9	12	12	12	13	14	14	15	41	110

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

<u>2017</u>	<u>2018</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>2017-21</u>	<u>2017-26</u>
1	3	4	4	5	5	5	5	6	6	17	44

[3] It is estimated that this provision would result in approximately 5,600 employees losing employer coverage, of which approximately 2,000 would become uninsured.