

**ESTIMATED REVENUE EFFECTS OF  
BUDGET RECONCILIATION LEGISLATIVE RECOMMENDATIONS RELATING TO  
REPEAL OF CERTAIN EXCISE TAXES ENACTED IN THE PATIENT PROTECTION AND AFFORDABLE CARE ACT,  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON SEPTEMBER 29, 2015**

Fiscal Years 2016 - 2025

[Billions of Dollars]

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
1. Repeal of individual and employer mandates enacted in the Affordable Care Act (the "ACA") [1] [2] [3].....	pba 12/31/14	-1.4	9.2	13.0	14.5	15.9	17.4	18.4	19.0	20.2	21.0	51.2	147.1
2. Repeal the excise tax on medical devices.....	si cqba DOE	-1.4	-2.0	-2.1	-2.2	-2.3	-2.5	-2.6	-2.8	-2.9	-3.1	-10.0	-23.9
3. Repeal of the tax on employee health insurance premiums and health plan benefits.....	tyba 12/31/17	---	---	-2.2	-7.2	-8.3	-9.9	-11.6	-14.0	-16.9	-20.9	-17.8	-91.1
4. Repeal W-2 reporting of value of health benefits.....	cyba 12/31/14	----- Negligible Revenue Effect -----											
5. Interaction between the repeal of the mandates and the repeal of the high premium excise tax.....	---	---	---	[4]	2.1	2.0	1.7	1.7	1.6	1.6	1.4	4.1	12.1
<b>NET TOTAL .....</b>		<b>-2.8</b>	<b>7.2</b>	<b>8.7</b>	<b>7.2</b>	<b>7.3</b>	<b>6.7</b>	<b>5.9</b>	<b>3.8</b>	<b>2.0</b>	<b>-1.6</b>	<b>27.5</b>	<b>44.2</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be November 1, 2015.

Legend for "Effective" column:

cqba = calendar quarters beginning after  
cyba = calendar years beginning after  
pba = periods beginning after

si = sales in  
tyba = taxable years beginning after

[1] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.

[2] Estimate includes the following change in outlays:	<u>2016</u>	<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>2016-20</u>	<u>2016-25</u>
Repeal of individual and employer mandates enacted in the ACA.....	-8.7	-17.2	-21.0	-24.3	-26.4	-28.3	-30.3	-31.9	-33.7	-35.1	-97.6	-256.9
Repeal of the tax on employee health insurance premiums and health plan benefits and related reporting requirements.....	---	---	-0.7	-0.9	-1.4	-1.6	-2.4	-3.1	-3.9	-4.1	-3.0	-18.2
[3] Estimate includes the following off-budget effects:	<u>2016</u>	<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>2016-20</u>	<u>2016-25</u>
Repeal of individual and employer mandates enacted in the ACA.....	1.5	4.0	4.4	4.4	4.6	4.8	5.0	5.2	5.6	5.8	19.0	45.4
Repeal of the tax on employee health insurance premiums and health plan benefits and related reporting requirements.....	---	---	-0.6	-0.9	-1.4	-1.9	-2.5	-3.4	-4.4	-5.6	-2.9	-20.8

[4] Gain of less than \$50 million.