

ESTIMATED REVENUE EFFECTS OF A CHAIRMAN'S MARK IN THE NATURE OF A SUBSTITUTE
 REGARDING THE BUDGET RECONCILIATION HUMAN RESOURCES SUBCOMMITTEE ITEMS
 SCHEDULED FOR MARKUP BEFORE THE HOUSE COMMITTEE ON WAYS AND MEANS ON JUNE 10, 1997

Fiscal Years 1998 - 2007

[Millions of Dollars]

Provision	Effective	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1998-02	1998-07
1. Modification of the Federal Unemployment Tax Act definition of employment to exclude service performed by persons committed to penal institutions [1].....	spa 3/26/96	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-2	-3
2. Modification of the Federal Unemployment Tax Act definition to exempt service performed for certain religious schools [1].....	spa DOE	2 ----- Negligible Revenue Effect -----										2	2
3. Modification of the Federal Unemployment Tax Act definition to exempt certain election officials and election workers [1].....	spa DOE	1 ----- Negligible Revenue Effect -----										1	1
NET TOTAL		3	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	1	---

Source: Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Assumed enactment date of 10/1/97.

Legend for "Effective" column: DOE = date of enactment
 spa = services performed after

[1] Estimate provided by the Congressional Budget Office.

[2] Loss of less than \$500,000.