

**COMPARISON OF THE ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN H.R. 3630,  
AS PASSED BY THE HOUSE OF REPRESENTATIVES AND AMENDED BY THE SENATE [1]**

Fiscal Years 2012 - 2022

[Millions of Dollars]

Provision	Effective	H.R. 3630, as Passed by the House								H.R. 3630, as Amended by the Senate							
		2012	2013	2014	2015	2016	2012-16	2012-21	2012-22	2012	2013	2014	2015	2016	2012-16	2012-21	2012-22
1. Increase bonus depreciation from 50% to 100% for 2012.....	ppisa 12/31/11	-38,299	-17,648	15,174	10,730	8,430	-21,613	-6,005	-5,122	----- No Provision -----							
2. Expansion of election to accelerate AMT credits in lieu of bonus depreciation for 2012.....	tyea 12/31/11	-1,526	-801	32	32	42	-2,221	-1,899	-1,828	----- No Provision -----							
3. Extension of payroll tax reduction {H} (sunset 12/31/12); {S} (sunset 2/29/12) [2].....	[3]	-74,831	-24,640	---	---	---	-99,471	-99,471	-99,471	2,097	-1,415	---	---	---	682	682	682
4. Adjustments to maximum thresholds for recapturing overpayments resulting from certain Federally- subsidized health insurance [4] [5].....	tyea 12/31/13	---	---	431	902	1,462	2,795	13,375	15,925	----- No Provision -----							
5. Information for administration of Social Security provisions related to noncovered employment.....	dadma 12/31/12	----- Negligible Revenue Effect -----								----- No Provision -----							
6. Social Security number required to claim the refundable portion of the child tax credit.....	tyba DOE	---	2,606	823	820	832	5,081	9,393	10,273	----- No Provision -----							
7. 100% tax on excess unemployment compensation for millionaires [6].....	tyba 12/31/11	13	8	4	1	-1	25	20	20	----- No Provision -----							
8. Repeal of shifts in the timing of corporate estimated tax payments.....	DOE	-235	235	-28,993	-1,196	27,780	-2,409	---	---	----- No Provision -----							
<b>NET TOTAL .....</b>		<b>-114,878</b>	<b>-40,240</b>	<b>-12,529</b>	<b>11,289</b>	<b>38,545</b>	<b>-117,813</b>	<b>-84,587</b>	<b>-80,203</b>	<b>2,097</b>	<b>-1,415</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>682</b>	<b>682</b>	<b>682</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

dadma = distributions and disclosures made after  
DOE = date of enactment

ppisa = property placed in service after  
tyba = taxable years beginning after

tyea = taxable years ending after

[1] Estimates are relative to the 2011 Congressional Budget Office estimating baseline, based on the 2011 macroeconomic forecast, and updated for legislation passed in 2011.

[2] Estimate updated to reflect enactment of H.R. 3765, the "Temporary Payroll Tax

Cut Continuation Act of 2011." Estimate includes the following effects:	H.R. 3630, as Passed by the House								H.R. 3630, as Amended by the Senate							
	2012	2013	2014	2015	2016	2011-16	2011-21	2011-22	2012	2013	2014	2015	2016	2012-16	2011-21	2011-22
Total Revenue Effects.....	-74,831	-24,640	---	---	---	-99,471	-99,471	-99,471	2,097	-1,415	---	---	---	682	682	682
On-budget effects.....	767	559	---	---	---	1,326	1,326	1,326	34	34	---	---	---	68	68	68
Off-budget effects.....	-75,598	-25,199	---	---	---	-100,797	-100,797	-100,797	2,063	-1,449	---	---	---	614	614	614

[3] Effective for remuneration received, and taxable years beginning, after December 31, 2011.

[4] Estimate provided by the Joint Committee on Taxation and the Congressional Budget Office.

[5] Estimate includes the following effects:

	2012	2013	2014	2015	2016	2012-16	2011-21	2011-22
Total Revenue Effects.....	---	---	431	902	1,462	2,795	13,375	15,925
On-budget effects.....	---	---	82	172	278	532	2,563	3,050
Off-budget effects.....	---	---	-5	-11	-18	-34	-187	-187
Outlays.....	---	---	-355	-741	-1,201	-2,297	-13,061	-13,062

[6] The estimate represents the overall budgetary effect. The associated revenue effect is as follows.....

	2012	2013	2014	2015	2016	2012-16	2011-21	2011-22
revenue effect is as follows.....	-2	-6	-8	-11	-13	-40	-107	-122