**ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN THE "CONSOLIDATED AND FURTHER CONTINUING APPROPRIATIONS ACT, 2015," SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON DECEMBER 11, 2014**

**Fiscal Years 2015 - 2024**

*[Millions of Dollars]*

| Provision | Effective | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2015-19 | 2015-24 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. Treatment of expatriate health plans under the Affordable Care Act ("ACA") [1] | [2] | -161 | -33 | -49 | -113 | -160 | -165 | -173 | -183 | -197 | -209 | -515 | -1,441 |
| 2. Modification of treatment of certain health organizations | tyba 12/31/09 | *No Revenue Effect* | | | | | | | | | | | |
| 3. The "Multiemployer Pension Reform Act of 2014" [3] | generally pyba 12/31/14 | -21 | -99 | -125 | -132 | -141 | -155 | -167 | -146 | -91 | -43 | -518 | -1,120 |
| 4. Funding of single-employer plans affected by substantial cessation of operations [4] | [5] | 1 | 3 | 3 | 3 | 3 | 1 | 1 | --- | --- | --- | 13 | 14 |
| 5. Clarification of normal retirement age | [6] | *Negligible Revenue Effect* | | | | | | | | | | | |
| 6. Application of cooperative and small employer charity pension plan rules to certain charitable employers whose primary exempt purpose is providing services with respect to children [7] | [8] | --- | --- | [9] | [9] | [9] | [9] | [9] | [9] | [9] | [9] | 1 | 2 |
| **NET TOTAL** | | **-181** | **-129** | **-171** | **-242** | **-298** | **-319** | **-339** | **-329** | **-288** | **-252** | **-1,019** | **-2,545** |

Joint Committee on Taxation

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NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be December 15, 2014.

Legend for "Effective" column:
pyba = plan years beginning after
tyba = taxable years beginning after

[1] Estimate includes the following off-budget effects

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2015-19 | 2015-24 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| effects | --- | --- | --- | -12 | -10 | -9 | -7 | -6 | -5 | -5 | -23 | -54 |

[2] Generally effective for plans issued or renewed on or after July 1 2015; effective with respect to exception from ACA section 9010 beginning in calendar year 2014.

[3] Estimate does not include the Congressional Budget Office estimates. Estimate includes the following budget effects:

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2015-19 | 2015-24 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Revenue Effects | -21 | -99 | -125 | -132 | -141 | -155 | -167 | -146 | -91 | -43 | -518 | -1,120 |
| On-budget effects | -20 | -98 | -123 | -130 | -139 | -153 | -165 | -143 | -88 | -40 | -510 | -1,099 |
| Off-budget effects | -1 | -2 | -2 | -2 | -2 | -2 | -2 | -3 | -3 | -3 | -9 | -22 |

*[Footnotes for JCX-110-14 are continued on the following page]*

**Footnotes for JCX-110-14 continued:**

[4] Estimate does not include the Congressional Budget Office estimates. Estimate includes the following budget effects:

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2015-19 | 2015-24 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Revenue Effects…… | 1 | 3 | 3 | 3 | 3 | 1 | 1 | --- | --- | --- | 13 | 14 |
| On-budget effects…… | 1 | 3 | 3 | 3 | 3 | 1 | --- | --- | --- | --- | 12 | 12 |
| Off-budget effects…….. | [9] | [9] | [9] | [9] | [9] | [9] | [9] | --- | --- | --- | 1 | 1 |

[5] Generally effective for cessations of operations, or other event at a facility, occurring on or after the date of enactment.

[6] Effective for all periods before, on and after the date of enactment.

[7] Estimate includes the following budget effects:

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2015-19 | 2015-24 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Revenue Effects…… | --- | --- | [9] | [9] | [9] | [9] | [9] | [9] | [9] | [9] | 1 | 2 |
| On-budget effects…… | --- | --- | [9] | [9] | [9] | [9] | [9] | [9] | [9] | [9] | [9] | 1 |
| Off-budget effects…….. | --- | --- | [9] | [9] | [9] | [9] | [9] | [9] | [9] | [9] | [9] | 1 |

[8] Effective as if included in the amendments made by the Cooperative and Small Employer Charity Pension Flexibility Act.

[9] Gain of less than $500,000.