

JCX-36-09

Fiscal Years 2010 - 2019

[Billions of Dollars]

[illegible]

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
11. Eliminate deduction for expenses allocable to Medicare Part D subsidy.....	tyba 12/31/10	---	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.6	1.5	4.0
12. Simple cafeteria plan nondiscrimination safe harbor for certain small employers.....	tyba 12/31/10	----- Negligible Revenue Effect -----											
13. Long-term care insurance permitted to be offered under cafeteria plans and health flexible spending arrangements [3].....	tyba 12/31/10	---	-0.2	-0.3	-0.3	-0.4	-0.4	-0.4	-0.5	-0.5	-0.6	-1.2	-3.6
14. Provide income exclusion for Indian tribe health benefits.....	[4]	---	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]
15. Raise 7.5% AGI floor on medical expenses deduction to 10%.....	tyba 12/31/12	---	---	---	0.9	3.0	3.2	3.4	3.6	3.7	3.9	3.9	21.7
Total of Revenue Items.....		8.0	10.5	11.3	26.0	35.1	40.8	47.6	53.4	59.3	66.0	90.8	358.0
Incremental Effect of Revenue Provisions in Modified Coverage Title													
1. Extend small business credit to section 501(c)(3) organizations with phase one credit rate of 25% and phase two credit rate of 35%.....	tyba 12/31/10	---	-0.2	-0.4	-0.3	-0.3	-0.2	-0.2	-0.2	-0.2	-0.2	-1.2	-2.1
2. Modify definition of income qualifying for exchange subsidies.....	1/1/13	---	---	---	[1]	0.2	0.3	0.3	0.3	0.3	0.4	0.2	1.8
Total of Incremental Effect of Revenue Provisions in Modified Coverage Title.....		---	-0.2	-0.4	-0.3	-0.1	0.1	0.1	0.1	0.1	0.2	-1.0	-0.3
NET TOTAL		8.0	10.3	10.9	25.7	35.0	40.9	47.7	53.5	59.4	66.2	89.8	357.7

Joint Committee on Taxation

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

Legend for "Effective" column:

dmd = disbursements made during

pma = payments made after

tyba = taxable years beginning after

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

[2] Estimate includes interaction with other proposals.

[3] Estimate includes interaction with proposal to limit health flexible spending arrangements in cafeteria plans to \$2,500.

[4] Effective for health benefits and coverage provided after the date of enactment.

[5] Loss of less than \$50 million.