

**- Committee on Finance -**  
**ESTIMATED REVENUE EFFECTS OF VARIOUS HEALTH PROPOSALS**

**Fiscal Years 2010 - 2019**

*[Billions of Dollars]*

<b>Provision</b>	<b>Effective</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2010-14</b>	<b>2010-19</b>
<b>I. Financing Plan Proposals</b>													
1. 35% excise tax on health coverage in excess of \$8,000/\$21,000 indexed for inflation by CPI-U; levied at insurer level; employer aggregates and issues information return for insurers indicating pro-rata portion of the excise tax; nondeductible; high 17 state transition relief.....	tyba 12/31/12	---	---	---	5.4	17.1	23.4	30.8	38.6	45.8	53.7	22.5	214.9
2. Limit flexible spending accounts in cafeteria plans to \$2,000 [1].....	tyba 12/31/12	---	---	---	1.8	2.5	2.5	2.5	2.4	2.4	2.4	4.3	16.5
3. 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
4. Conform the definition of medical expenses for flexible spending accounts to the definition of the itemized deduction for medical expenses (including prescription purchases of over-the-counter medicines).....	tyba 12/31/09	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	2.3	5.4
5. Increase the penalty for nonqualified health savings account distributions to 20% [2].....	[3]	[4]	[4]	[4]	0.1	0.1	0.1	0.2	0.2	0.3	0.3	0.2	1.3
6. Additional requirements for section 501(c)(3) hospitals.....	tyba DOE	----- <i>Negligible Revenue Effect</i> -----											
7. Corporate information reporting.....	pma 12/31/11	---	---	0.4	3.3	2.0	2.1	2.2	2.3	2.4	2.5	5.6	17.1
<b>Total of Financing Plan Proposals .....</b>		<b>0.4</b>	<b>0.7</b>	<b>1.3</b>	<b>11.5</b>	<b>22.6</b>	<b>29.1</b>	<b>36.8</b>	<b>44.6</b>	<b>52.0</b>	<b>60.2</b>	<b>36.4</b>	<b>259.2</b>
<b>II. Industry Fees Proposals</b>													
1. PHARMA fee.....	1/1/10	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	8.6	17.2
2. Health insurance providers fee.....	1/1/10	2.7	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	19.5	40.5

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
3. Medical device manufacturers fee.....	1/1/10	2.9	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	14.9	29.9
4. Clinical laboratories fee.....	1/1/10	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	2.8	5.6
<b>Total of Industry Fees Proposals .....</b>		<b>7.9</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>45.8</b>	<b>93.2</b>
<b>III. Other Tax Proposals</b>													
1. Employer W-2 reporting of value of health benefits.....	DOE	----- <i>Negligible Revenue Effect</i> -----											
2. Permit the purchase of long-term care insurance through flexible spending arrangements [5].....	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
<b>Total of Other Tax Proposals .....</b>		<b>---</b>	<b>-0.2</b>	<b>-0.3</b>	<b>-0.3</b>	<b>-0.4</b>	<b>-0.4</b>	<b>-0.4</b>	<b>-0.5</b>	<b>-0.5</b>	<b>-0.6</b>	<b>-1.2</b>	<b>-3.6</b>
<b>NET TOTAL .....</b>		<b>8.3</b>	<b>10.0</b>	<b>10.5</b>	<b>20.7</b>	<b>31.7</b>	<b>38.2</b>	<b>45.9</b>	<b>53.6</b>	<b>61.0</b>	<b>69.1</b>	<b>81.0</b>	<b>348.8</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

DOE = date of enactment

pma = payments made after

tyba = taxable years beginning after

[1] Estimate includes interaction with other proposals.

[2] Estimate included in *A Preliminary Analysis of the Senate Finance Committee's Coverage Specifications*, July 14, 2009, from the Congressional Budget Office to the Committee on Finance health staff.

[3] Effective for disbursements made during taxable years starting after December 31, 2009.

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

[5] Estimate includes interaction with proposal to limit flexible spending accounts in cafeteria plans to \$2,000.