

JOINT COMMITTEE ON TAXATION

July 14, 2009

JCX-31-09

- Committee on Ways and Means -
**ESTIMATED EFFECTS OF THE REVENUE PROVISIONS OF H.R. 3200,
 THE "AMERICA'S AFFORDABLE HEALTH CHOICES ACT OF 2009"**

Fiscal Years 2010 - 2019

[Billions of Dollars]

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
I. Reform Proposals													
A. Tax on Individual Without Acceptable Health Care Coverage.....	---	----- Estimate Provided by the Congressional Budget Office and the Joint Committee on Taxation [1] -----											
B. Election to Satisfy Health Coverage Participation Requirements.....	---	----- Estimate Provided by the Congressional Budget Office and the Joint Committee on Taxation [1] -----											
C. Responsibilities of Nonelecting Employers	---	----- Estimate Provided by the Congressional Budget Office and the Joint Committee on Taxation [1] -----											
D. Credit for Small Business Employee Health Coverage Expenses.....	---	----- Estimate Provided by the Congressional Budget Office and the Joint Committee on Taxation [1] -----											
E. Disclosures to Carryout Health Insurance Exchange Subsidies	---	----- Estimate Provided by the Congressional Budget Office and the Joint Committee on Taxation [1] -----											
F. Disclosures to Facilitate Identification of Individuals Likely to be Ineligible for Low-Income Subsidies Under the Medicare Prescription Drug Program to Assist Social Security Administration's Outreach to Eligible Individuals [2].....	[3]	----- No Revenue Effect -----											
G. Comparative Effectiveness Research Trust Fund; Financing for Trust Fund.....	[4]	---	---	---	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	2.0
Total of Reform Proposals		---	---	---	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	2.0

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
II. Other Revenue Provisions													
A. Impose a Surcharge for Certain AGI at the Following Rates: 1% for \$350,000-\$500,000 for Joint Returns for 2011 Through 2012, 2% in 2013 and Thereafter; 1.5% For \$500,000-\$1,000,000 for Joint Returns for 2011 Through 2012, 3% In 2013 and Thereafter; 5.4% for \$1,000,000 and Above for Joint Returns for 2011 and Thereafter; Income Thresholds are Indexed for Inflation [5].....	tyba 12/31/10	---	33.2	30.6	54.0	60.7	65.1	69.2	73.1	77.1	81.0	178.5	543.9
B. Delay Implementation of Worldwide Interest Allocation Until 2020.....	tyba DOE	---	0.5	1.4	3.1	3.2	3.3	3.5	3.6	3.7	3.8	8.2	26.1
C. Limit Eligibility for Reduced Treaty Withholding Rates Based on Residency of Foreign Parent.....	pma DOE	0.5	0.7	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.9	3.3	7.5
D. Codification of Economic Substance Doctrine and Penalties for Underpayments.....	teia DOE	0.1	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	1.5	3.6
Total of Other Revenue Provisions		0.6	34.7	33.0	58.2	65.0	69.5	73.9	78.0	82.1	86.1	191.5	581.1
NET TOTAL		0.6	34.7	33.0	58.5	65.3	69.8	74.2	78.3	82.4	86.4	192.1	583.1

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

teia = transactions entered into after
tyba = taxable years beginning after

[1] Estimate included in *Preliminary Analysis of the Insurance Coverage Specifications Provided by the House Tri-Committee Group*, July 14, 2009, from the Congressional Budget Office to the Honorable Charles B. Rangel, Chairman, Committee on Ways and Means.

[2] Any change in Medicare Part D outlays associated with this provision would be reflected in the Congressional Budget Office estimate of Title II—Medicare Beneficiary Improvements, Subtitle A.

[3] Effective for disclosures made after the date which is 12 months after the date of enactment.

[4] Effective with respect to policies and plans for portion of policies or plan years beginning on or after October 1, 2012.

[5] In the case of unmarried individuals, heads of households and trusts and estates, the income threshold dollar amounts are 80 percent of the above dollar amounts.