

**ESTIMATED REVENUE EFFECTS OF THE PROVISIONS OF H.R. 5858,
A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO IMPROVE
HEALTH SAVINGS ACCOUNTS, AND FOR OTHER PURPOSES,
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON MAY 31, 2012**

Fiscal Years 2013 - 2022

[Millions of Dollars]

Provision	Effective	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013-17	2013-22
1. Saver's credit for contributions to health savings accounts.....	tyba 12/31/12	-3	-29	-39	-44	-54	-56	-64	-70	-73	-75	-169	-507
2. Special rule for certain medical expenses incurred before establishment of account [1].....	cba DOE	-4	-9	-10	-11	-12	-13	-14	-15	-15	-16	-53	-120
3. Allow both spouses to make catch-up contributions to the same HSA account.....	tyba 12/31/12	-59	-127	-144	-160	-175	-190	-204	-217	-229	-239	-665	-1,745
4. Individuals eligible for veterans benefits for a service-connected disability [1].....	mba 12/31/12	-11	-18	-21	-25	-30	-35	-41	-47	-54	-61	-105	-343
5. Distributions by certain early retirees for health coverage treated as qualified medical expenses [1].....	apfcpa 12/31/12	-96	-144	-162	-179	-196	-212	-228	-243	-255	-266	-776	-1,981
NET TOTAL		-173	-327	-376	-419	-467	-506	-551	-592	-626	-657	-1,768	-4,696

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be October 1, 2012.

Legend for "Effective" column:

apfcpa = amounts paid for coverage periods after
cba = coverage beginning after

DOE = date of enactment
mba = months beginning after

tyba = taxable years beginning after

[1] Estimate includes the following off-budget effects:	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2013-17</u>	<u>2013-22</u>
Special rule for certain medical expenses incurred before establishment of account.....	-1	-1	-1	-2	-2	-2	-2	-2	-2	-2	-7	-17
Individuals eligible for veterans benefits for a service-connected disability.....	-3	-5	-6	-7	-9	-10	-12	-14	-15	-18	-30	-99
Distributions by certain early retirees for health coverage treated as qualified medical expenses.....	-3	-4	-4	-5	-5	-6	-6	-6	-7	-7	-21	-53