

Subtitle E—Provisions Relating to Revenue

SEC. 1401. HIGH-COST PLAN EXCISE TAX.

(a) IN GENERAL.—Section 4980I of the Internal Revenue Code of 1986, as added by section 9001 of the Patient Protection and Affordable Care Act and amended by section 10901 of such Act, is amended—

(1) in subsection (b)(3)(B)—

(A) by striking “The annual” and inserting the following:

“(i) IN GENERAL.—Except as provided in clause (ii), the annual”; and

(B) by adding at the end the following new clause:

“(ii) MULTIEMPLOYER PLAN COVERAGE.—Any coverage provided under a multiemployer plan (as defined in section 414(f)) shall be treated as coverage other than self-only coverage.”;

(2) in subsection (b)(3)(C)—

(A) by striking “Except as provided in subparagraph (D)—”;

(B) in clause (i)—

(i) by striking “2013” each place it appears in the heading and the text and inserting “2018”;

(ii) by striking “\$8,500” in subclause (I) and inserting “\$10,200 multiplied by the health cost adjustment percentage (determined by only taking into account self-only coverage)”; and

(iii) by striking “\$23,000” in subclause (II) and inserting “\$27,500 multiplied by the health cost adjustment percentage (determined by only taking into account coverage other than self-only coverage)”; and

(C) by redesignating clauses (ii) and (iii) as clauses (iv) and (v), respectively, and by inserting after clause (i) the following new clauses:

“(i) HEALTH COST ADJUSTMENT PERCENTAGE.—For purposes of clause (i), the health cost adjustment percentage is equal to 100 percent plus the excess (if any) of—

“(I) the percentage by which the per employee cost for providing coverage under the Blue Cross/Blue Shield standard benefit option under the Federal Employees Health Benefits Plan for plan year 2018 (determined by using the benefit package for such coverage in 2010) exceeds such cost for plan year 2010, over

“(II) 55 percent.

“(iii) AGE AND GENDER ADJUSTMENT.—

“(I) IN GENERAL.—The amount determined under subclause (I) or (II) of clause (i), whichever is applicable, for any taxable period shall be increased by the amount determined under subclause (II).

“(II) AMOUNT DETERMINED.—The amount determined under this subclause is an amount equal to the excess (if any) of—

“(aa) the premium cost of the Blue Cross/Blue Shield standard benefit option under the Federal Employees Health Benefits Plan for the type of coverage provided such individual in such taxable period if priced for the age and gender characteristics of all employees of the individual’s employer, over

“(bb) that premium cost for the provision of such coverage under such option in such taxable period if priced for the age and gender characteristics of the national workforce.”.

(D) in clause (iv), as redesignated by subparagraph

(C)—

(i) by inserting “covered by the plan” after “whose employees”; and

(ii) by striking subclauses (I) and (II) and inserting the following:

“(I) the dollar amount in clause (i)(I) shall be increased by \$1,650, and

“(II) the dollar amount in clause (i)(II) shall be increased by \$3,450,” and

(E) in clause (v), as redesignated by subparagraph

(C)—

(i) by striking “2013” and inserting “2018”;

(ii) by striking “clauses (i) and (ii)” and inserting “clauses (i) (after the application of clause (ii)) and (iv)”; and

(iii) by inserting “in the case of determinations for calendar years beginning before 2020” after “1 percentage point” in subclause (II) thereof;

(3) by striking subparagraph (D) of subsection (b)(3);

(4) in subsection (d)(1)(B), by redesignating clause (ii) as clause (iii) and by inserting after clause (i) the following new clause:

“(ii) any coverage under a separate policy, certificate, or contract of insurance which provides benefits substantially all of which are for treatment of the mouth (including any organ or structure within the mouth) or for treatment of the eye, or”; and

(5) in subsection (d), by adding at the end the following new paragraph:

“(3) EMPLOYEE.—The term ‘employee’ includes any former employee, surviving spouse, or other primary insured individual.”.

(b) EFFECTIVE DATES.—

(1) Section 9001(c) of the Patient Protection and Affordable Care Act is amended by striking “2012” and inserting “2017”.

(2) Section 10901(c) of the Patient Protection and Affordable Care Act is amended by striking “2012” and inserting “2017”.

SEC. 1402. UNEARNED INCOME MEDICARE CONTRIBUTION.

(a) INVESTMENT INCOME.—

(1) IN GENERAL.—Subtitle A of the Internal Revenue Code of 1986 is amended by inserting after chapter 2 the following new chapter: