

Revenue Provisions in Health Care Reform (Billions \$ from 2013 to 2022)

	Individuals Under		
	All	\$200/250,000	Source
<i>Tax Cuts For Individuals</i>			
Exchange Tax Credits*	-\$806.00	-\$806.00	March CBO
Subtotal	-\$806.00	-\$806.00	
<i>Health Taxes and Fees</i>			
Increase HI Tax on Income Over \$200/250K	\$317.70	\$0.00	June JCT
High Cost Insurance Excise Tax	\$111.00	\$111.00	June JCT
Fee for Individuals Without Health Ins. Who Can Afford It	\$54.00	\$54.00	March CBO
Increase AGI Floor on Medical Expense Deduction	\$18.70	\$18.70	June JCT
Cap on Flexible Spending Arrangements (FSAs)	\$24.00	\$24.00	June JCT
Increase Penalty on Early HSA Withdrawals	\$4.50	\$4.50	June JCT
Eliminate Subsidy for Over-the-Counter Drugs	\$4.00	\$4.00	June JCT
Indoor Tanning Tax	\$1.50	\$1.50	June JCT
Subtotal	\$535.40	\$217.70	
Net Tax Cut for Individuals	-\$270.60	-\$588.30	
<i>Tax Cuts for Businesses</i>			
Small Business Health Insurance Credit	-\$22.00		March CBO
<i>Fees on Companies that Will Profit from Health Reform</i>			
Large Employers Not Offering Health Insurance	\$113.00		March CBO
Health Insurance Providers	\$101.70		June JCT
Pharmaceutical Industry	\$34.20		June JCT
Medical Device Manufacturers	\$29.10		June JCT
Patient Centered Outcomes	\$3.80		June JCT
Eliminating Double-Dip for Employer Medicare Part D Subsidy	\$3.10		June JCT
Executive Compensation Deduction Limits for Health Insurance Cos.	\$0.80		June JCT
Modification of Special Deduction for Blue Cross Blue Shield Cos.	\$0.40		June JCT
<i>Other Taxes</i>			
Closing the Cellulosic Biofuels (Black Liquor) Loophole	\$15.50		June JCT
Codifying Economic Substance	\$5.30		June JCT

*The ruling of the Supreme Court on Medicaid provisions may have impacts on the number of families qualifying for health coverage tax credits and subsidies. This will likely be reflected in forthcoming CBO estimates.

Includes spending items related to setting up health care exchange markets, not separately scored by CBO.