

JCX-35-09

Fiscal Years 2010 - 2019

[Billions of Dollars]

[illegible]

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
12. 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
Total of Revenue Provisions		8.3	10.2	10.8	21.0	32.1	38.6	46.3	54.1	61.5	69.7	82.2	352.4
Other Provisions													
1. Simple cafeteria plan nondiscrimination safe harbor for certain small employers.....	tyba 12/31/10	----- Negligible Revenue Effect -----											
2. Long-term care insurance permitted to be offered under cafeteria plans and health flexible spending arrangements [4].....	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
Total of Other Provisions		---	-0.2	-0.3	-0.3	-0.4	-0.4	-0.4	-0.5	-0.5	-0.6	-1.2	-3.6
NET TOTAL		8.3	10.0	10.5	20.7	31.7	38.2	45.9	53.6	61.0	69.1	81.0	348.8

Joint Committee on Taxation

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

Legend for "Effective" column:

pma = payments made after

tyba = taxable years beginning after

[1] Effective for disbursements made during taxable years beginning after December 31, 2009.

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

[3] Estimate includes interaction with other proposals.

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