# Estimated Revenue Effects of an Amendment in the Nature of a Substitute

To the Budget Reconciliation Legislative Recommendations Relating to Repeal of Certain Excise Taxes Enacted in the Patient Protection and Affordable Care Act, Scheduled for Markup by the Committee on Ways and Means on September 29, 2015

**Fiscal Years 2016 - 2025**

**[Billions of Dollars]**

<table>
<thead>
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<tbody>
<tr>
<td>1. Repeal of individual and employer mandates enacted in the Affordable Care Act (the &quot;ACA&quot;)</td>
<td>mba 12/31/14</td>
<td>-1.4</td>
<td>9.2</td>
<td>13.0</td>
<td>14.5</td>
<td>15.9</td>
<td>17.4</td>
<td>18.4</td>
<td>19.0</td>
<td>20.2</td>
<td>21.0</td>
<td>51.2</td>
<td>147.1</td>
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<tr>
<td>2. Repeal the excise tax on medical devices</td>
<td>si cqba DOE</td>
<td>-1.4</td>
<td>-2.0</td>
<td>-2.1</td>
<td>-2.2</td>
<td>-2.3</td>
<td>-2.5</td>
<td>-2.6</td>
<td>-2.8</td>
<td>-2.9</td>
<td>-3.1</td>
<td>-10.0</td>
<td>-23.9</td>
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<tr>
<td>3. Repeal of the tax on employee health insurance premiums and health plan benefits</td>
<td>tyba 12/31/17</td>
<td>---</td>
<td>---</td>
<td>-2.2</td>
<td>-7.2</td>
<td>-8.3</td>
<td>-9.9</td>
<td>-11.6</td>
<td>-14.0</td>
<td>-16.9</td>
<td>-20.9</td>
<td>-17.8</td>
<td>-91.1</td>
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<td>5. Interaction between the repeal of the mandates and the repeal of the high premium excise tax</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>[4]</td>
<td>2.1</td>
<td>2.0</td>
<td>1.7</td>
<td>1.7</td>
<td>1.6</td>
<td>1.6</td>
<td>1.4</td>
<td>4.1</td>
<td>12.1</td>
</tr>
</tbody>
</table>

**NET TOTAL**................................................................. -2.8 | 7.2 | 8.7 | 7.2 | 7.3 | 6.7 | 5.9 | 3.8 | 2.0 | -1.6 | 27.5 | 44.2

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**Joint Committee on Taxation**

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be November 1, 2015.

Legend for "Effective" column:
- cqba = calendar quarters beginning after
- si = sales in
- cyba = calendar years beginning after
- tyba = taxable years beginning after
- mba = months beginning after

- [1] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.
- [2] Estimate includes the following change in outlays:
  - Repeal of individual and employer mandates enacted in the ACA: -8.7 | -17.2 | -21.0 | -24.3 | -26.4 | -28.3 | -30.3 | -31.9 | -33.7 | -35.1 | -97.6 | -256.9
  - Repeal of the tax on employee health insurance premiums and health plan benefits and related reporting requirements: --- | --- | -0.7 | -0.9 | -1.4 | -1.6 | -2.4 | -3.1 | -3.9 | -4.1 | -3.0 | -18.2

- [3] Estimate includes the following off-budget effects:
  - Repeal of individual and employer mandates enacted in the ACA: 1.5 | 4.0 | 4.4 | 4.4 | 4.6 | 4.8 | 5.0 | 5.2 | 5.6 | 5.8 | 19.0 | 45.4
  - Repeal of the tax on employee health insurance premiums and health plan benefits and related reporting requirements: --- | --- | -0.6 | -0.9 | -1.4 | -1.9 | -2.5 | -3.4 | -4.4 | -5.6 | -2.9 | -20.8