



JOINT COMMITTEE ON TAXATION

June 14, 2016

JCX-57-16

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE NATURE
OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 3080,
THE “TRIBAL EMPLOYMENT AND JOBS PROTECTION ACT”**

Under the Chairman’s amendment in the nature of a substitute, the provisions in H.R. 3080 relating to the employer shared responsibility requirement apply to months beginning after December 31, 2015.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment [1] [2] [3].

Fiscal Years											
[Millions of Dollars]											
2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-21	2017-26
-3	-13	-15	-11	-11	-12	-12	-13	-14	-15	-53	-119

[1] Estimate includes the outlay effects:

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-21	2017-26
3	6	9	12	12	12	13	14	14	15	41	110

[2] Estimate includes the following off-budget effects:

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-21	2017-26
1	3	4	4	5	5	5	5	6	6	17	44

[3] It is estimated that this provision would result in approximately 5,600 employees losing employer coverage, of which approximately 2,000 would become uninsured.