



**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE NATURE
 OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 4616,
 A BILL TO AMEND THE PATIENT PROTECTION AND AFFORDABLE CARE ACT
 TO PROVIDE FOR A TEMPORARY MORATORIUM ON THE EMPLOYER
 MANDATE AND TO PROVIDE FOR A DELAY IN THE IMPLEMENTATION OF THE
 EXCISE TAX ON HIGH-COST EMPLOYER SPONSORED HEALTH COVERAGE**

The amendment in the nature of a substitute adds a short title, “Employer Relief Act of 2018.”

The Chairman’s amendment in the nature of a substitute to H.R. 4616 modifies the date of implementation of the excise tax on high cost employer-sponsored health coverage. Under the Chairman’s amendment, the implementation of this tax is delayed until taxable years beginning after December 31, 2022.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment in the nature of a substitute relative to the present-law baseline:

Item	Fiscal Years											2019-23	2019-28
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028			
Moratorium on Employer Mandate [1].....	-12,111	-10,169	-3,630	---	---	---	---	---	---	---	---	-25,910	-25,910
Delay in Implementation of Excise tax on High-Cost Employer Sponsored Health Coverage [1][2][3].....	---	---	---	-7,822	-5,766	---	---	---	---	---	---	-13,588	-13,588
Total.....	-12,111	-10,169	-3,630	-7,822	-5,766	---	---	---	---	---	---	-39,498	-39,498

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

[1] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
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[2] Estimate includes the following off-budget effects...	---	---	---	-291	-113	---	---	---	---	---	-404	-404
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[3] Estimate includes the following outlay effects.....	---	---	---	-1,359	-582	---	---	---	---	---	-1,941	-1,941
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