Table 1. Health-Related Revenue Provisions in ACA as Amended

	Effective Date, Taxable Years Beginning	Increase in Revenues (FY2010-FY2019)	Share of Health-Related Revenues
Provisions Affecting Employers	—	$146.9 billion	37.5%
Excise Taxes and Fees	—	$141.8 billion	36.2%
40% Excise Tax on High-Cost Plans	2018	$32.0 billion	8.2%
Impose Annual Fee on Health Insurance Providers	2014	$60.1 billion	15.3%
Annual Fee on Manufacturers and Importers of Branded Drugs	2011	$27.0 billion	6.9%
Annual Fee/ Excise Tax on Manufacturers and Importers of Certain Medical Devices	2013	$20.0 billion	5.1%
10% Excise Tax on Indoor Tanning Services	July 1, 2010	$2.7 billion	0.5%
Limitation on Employer Deductions		$5.1 billion	1.3%
Eliminate Deductions for Expenses Allocable to Medicare Part D subsidy	2013	$4.5 billion	1.5%
Limit Deduction for Compensation to $500,000 for Executives of Health Insurance Companies	2013	$0.6 billion	0.0%[a]
Provisions Affecting Individuals	—	$244.8 billion	62.4%
Medicare Tax	—	$210.2 billion	53.6%
Medicare Payroll Tax	2013	$86.8 billion	22.1%
Medicare Contribution on Unearned Income	2013	$123.4 billion	31.5%
Modifications to Tax-Advantaged Accounts and Itemized Deductions		$34.6 billion	8.8%
Limit Health Flexible Spending Accounts (FSAs) to $2,500	2013	$13.0 billion	3.3%
Raise Penalty for Non-Qualified Health Savings Account (HSA) Withdrawals from 10% to 20%	2011	$1.4 billion	0.0%[a]
Change the Definition of Medical Expenses for FSAs and HSAs	2011	$5.0 billion	1.3%
Raise 7.5% Floor for Itemized Medical Expenses to 10% for Those Under Age 65	2013	$15.2 billion	3.9%
Total Revenues Relating to Health Care	—	$391.7 billion	100%

Source: Joint Committee on Taxation, March 20, 2010, JCX-17-10.

Notes: Totals may not add to 100% due to rounding.

a. Less than 0.02%.

Provisions Affecting Health Care Firms and Other Employers

ACA will impose the following taxes or fees on health insurers, plan administrators, and health companies: