

**Estimate for H.J. Res. 61, the Hire More Heroes Act of 2015**

(Millions of dollars, by fiscal year)

												<b>July 24, 2015</b>	
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016 - 2020	2016 - 2025	
<b>Changes in Revenues</b>	-63	-66	-70	-74	-78	-83	-88	-93	-99	-104	-350	-816	

Sources: Congressional Budget Office; staff of the Joint Committee on Taxation (JCT).

Notes: Components may not sum to totals because of rounding.

For this estimate, CBO and JCT assume that the legislation would be enacted near the end of fiscal year 2015. This estimate is about \$40 million lower than CBO and JCT's previous estimate for similar language in H.R. 22, the Hire More Heroes Act of 2015, published on January 6, 2015. That difference reflects updates to CBO's baseline that were made in March 2015.

H.J. Res. 61 would amend section 4980H(c)(2) of the Internal Revenue Code to provide that employees who have medical coverage under TRICARE or certain programs administered by the Department of Veterans Affairs would not be taken into account for purposes of determining whether the employer is large enough to be subject to employer responsibility payments under the Affordable Care Act. CBO and JCT expect that enacting H.J. Res. 61 would reduce the number of employers that would be required to make such employer responsibility payments, thus reducing federal receipts.