



## CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

June 30, 2016

### **H.R. 3080** **Tribal Employment and Jobs Protection Act**

*As ordered reported by the House Committee on Ways and Means on June 15, 2016*

H.R. 3080 would amend the Internal Revenue Code to exclude tribal employers from the requirements under current law that some large employers who do not offer health insurance coverage that meets certain standards must pay a penalty if they have any full-time employees who receive a subsidy through a health insurance marketplace. Tribal employers include Indian tribal governments and certain other tribal organizations, or certain corporations largely owned by such tribal entities.

The staff of the Joint Committee on Taxation (JCT) estimates that enacting H.R. 3080 would reduce revenues by \$9 million over the 2016-2026 period and increase outlays by \$110 million over the same period. As a result, H.R. 3080 would increase federal deficits by \$119 million over the 2016-2026 period, JCT estimates. The change in revenues includes an increase of \$44 million in off-budget revenues (from Social Security payroll taxes). As a result, on-budget deficits are expected to increase by \$163 million over the 2016-2026 period. JCT also estimates that the bill would have a small effect on health insurance coverage, slightly lowering the number of individuals with employment-based coverage and increasing the number of uninsured individuals.

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting revenues or direct spending. The net changes in revenues and direct spending that are subject to those pay-as-you-go procedures are shown in the following table. Only on-budget changes to revenues and direct spending are subject to pay-as-you-go procedures.

CBO and JCT estimate that enacting the bill would not increase net direct spending or on-budget deficits by more than \$5 billion in any of the four 10-year periods beginning in 2027.

JCT has determined that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Peter Huether. The estimate was approved by Mark Booth, Unit Chief, Revenue Estimating.

**CBO Estimate Of Pay-As-You-Go Effects for H.R. 3080, as ordered reported by the House Committee on Ways and Means on June 15, 2016.**

	By Fiscal Year, in Millions of Dollars												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2016-2021	2016-2026
<b>NET INCREASE IN THE ON-BUDGET DEFICIT</b>													
Statutory Pay-As-You-Go Effects	0	4	16	19	15	16	17	17	18	20	21	70	163
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<b>Memorandum: *</b>													
Change in Outlays	0	3	6	9	12	12	12	13	14	14	15	41	110
Change in On-Budget Revenues	0	-1	-10	-10	-3	-4	-5	-4	-4	-6	-6	-29	-53
Change in Off-Budget Revenues	0	1	3	4	4	5	5	5	5	6	6	17	44

Source: Staff of the Joint Committee on Taxation.

a. A positive sign for outlays indicates an increase in outlays. A positive sign for revenues indicates an increase in revenues.

Note: Components may not sum to total because of rounding;