

**Congressional Budget Office**  
**Direct Spending and Revenue Effects of Rules Committee Print 115-84, the Save American Workers Act of 2018**  
(Billions of dollars, by fiscal year)

9/11/2018

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019 - 2023	2019 - 2028
<b>CHANGES IN DIRECT SPENDING</b>												
Sec. 2 - Definition of Full-Time Employment												
Budget Authority	0.4	0.5	0.6	0.7	0.9	1.0	1.1	1.1	1.2	1.3	3.2	8.8
Outlays	0.4	0.5	0.6	0.7	0.9	1.0	1.1	1.1	1.2	1.3	3.2	8.8
Sec. 3 - Moratorium on Employer Mandate												
Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Outlays	0	0	0	0	0	0	0	0	0	0	0	0
Sec. 4 - Excise Tax on High Cost Employer-Sponsored Health												
Budget Authority	0	0	0	-1.4	-0.6	0	0	0	0	0	-1.9	-1.9
Outlays	0	0	0	-1.4	-0.6	0	0	0	0	0	-1.9	-1.9
Sec. 5 - Repeal of Excise Tax on Indoor Tanning Services												
Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Outlays	0	0	0	0	0	0	0	0	0	0	0	0
Sec. 6 - Health Insurance Coverage Statements												
Budget Authority	*	*	*	*	*	*	*	*	*	*	*	*
Outlays	*	*	*	*	*	*	*	*	*	*	*	*
<b>Total Changes in Direct Spending</b>												
<b>Budget Authority</b>	<b>0.4</b>	<b>0.5</b>	<b>0.6</b>	<b>-0.6</b>	<b>0.4</b>	<b>1.0</b>	<b>1.1</b>	<b>1.1</b>	<b>1.2</b>	<b>1.3</b>	<b>1.2</b>	<b>6.9</b>
<b>Outlays</b>	<b>0.4</b>	<b>0.5</b>	<b>0.6</b>	<b>-0.6</b>	<b>0.4</b>	<b>1.0</b>	<b>1.1</b>	<b>1.1</b>	<b>1.2</b>	<b>1.3</b>	<b>1.2</b>	<b>6.9</b>
<b>CHANGES IN REVENUES<sup>a</sup></b>												
Sec. 2 - Definition of Full-Time Employment <sup>b</sup>												
	0.2	0.4	*	-0.5	-1.1	-1.8	-1.8	-1.7	-1.7	-1.7	-1.0	-9.8
Sec. 3 - Moratorium on Employer Mandate												
	-12.1	-10.2	-3.6	0	0	0	0	0	0	0	-25.9	-25.9
Sec. 4 - Excise Tax on High Cost Employer-Sponsored Health												
	0	0	0	-9.2	-6.3	0	0	0	0	0	-15.5	-15.5
Sec. 5 - Repeal of Excise Tax on Indoor Tanning Services												
	*	*	*	*	*	*	*	*	*	*	-0.2	-0.4
Sec. 6 - Health Insurance Coverage Statements												
	*	*	*	*	*	*	*	*	*	*	*	*
<b>Total Changes in Revenues</b>												
	<b>-11.9</b>	<b>-9.8</b>	<b>-3.6</b>	<b>-9.7</b>	<b>-7.4</b>	<b>-1.8</b>	<b>-1.8</b>	<b>-1.7</b>	<b>-1.7</b>	<b>-1.7</b>	<b>-42.6</b>	<b>-51.6</b>
On-budget revenues	-12.0	-10.0	-3.9	-9.7	-7.8	-2.4	-2.5	-2.4	-2.5	-2.5	-43.7	-56.1
Off-budget revenues	0.1	0.2	0.3	0.1	0.3	0.5	0.6	0.7	0.8	0.8	1.0	4.5
<b>INCREASE OR DECREASE (-) IN THE DEFICIT FROM CHANGES IN DIRECT SPENDING AND REVENUES</b>												
<b>Total Changes in the Deficit</b>	<b>12.3</b>	<b>10.3</b>	<b>4.2</b>	<b>9.0</b>	<b>7.8</b>	<b>2.8</b>	<b>3.0</b>	<b>2.8</b>	<b>2.9</b>	<b>3.0</b>	<b>43.9</b>	<b>58.5</b>
On-budget	12.4	10.5	4.5	9.1	8.1	3.3	3.6	3.5	3.7	3.7	44.9	63.0
Off-budget <sup>c</sup>	-0.1	-0.2	-0.3	-0.1	-0.3	-0.5	-0.6	-0.7	-0.8	-0.8	-1.0	-4.5

Congressional Budget Office; staff of the Joint Committee on Taxation.

Notes: Components may not sum to totals because of rounding; Estimate assumes enactment near the start of fiscal year 2019;  
\* = between -\$50 million and \$50 million.

- a. For revenues, a positive number indicates an increase (reducing the deficit), and a negative number indicates a decrease (adding to the deficit).
- b. Estimate includes interactions with the moratorium on the employer mandate.
- c. All off-budget effects would come from changes in revenues. (The payroll taxes for Social Security are classified as "off-budget.")