ESTIMATED REVENUE EFFECTS OF DIVISION I OF H.R. 4, THE "JOBS FOR AMERICA ACT," SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES

Fiscal Years 2015 - 2024

[Millions of Dollars]

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-19	2015-24
I. The "Save American Workers Act of 2014" - Repeal the 30-Hours-Per-Week Definition of Full-Time Employee and the 120-Hours-Per-Month Definition of Full-Time Equivalents, Replacing Those Respective Thresholds with 40-Hours-Per-Week for Full-Time Employees and 174-Hours- Per-Month for Full-Time Equivalents [1] [2] [3] [4]	mba 12/31/13	220	-714	-2,309	-4,041	-5,325	-5,798	-6,268	-6,792	-7,336	-7,349	-12,170	-45,712
 II. The "Hire More Heroes Act of 2014" - Employees with Health Coverage Under TRICARE or the Veterans Administration May be Exempted from Employer Mandate Under the Patient Protection and Affordable Care Act [1] 			-64	-68	-72	-77	-82	-88	-93	-99	-104	-281	-748
III. The "American Research and Competitiveness Act of 2014" - Make Permanent and Simplify the Research Credit	apoia 12/31/13 & tyba 12/31/13	-13,612	-10,188	-11,673	-13,083	-14,439	-15,764	-17,100	-18,471	-19,879	-21,296	-62,994	-155,504
IV. The "America's Small Business Tax Relief Act of 2014" - Permanently Extend Increased Expensing Limitations of Certain Depreciable Business Assets for Small Business	tyba 12/31/13	-20,028	-10,140	-8,579	-7,145	-5,738	-4,819	-4,322	-3,746	-3,971	-4,646	-51,630	-73,135
 V. The "S Corporation Permanent Tax Relief Act of 2014" 1. Make permanent the reduced recognition period for built- in gains of S corporations	tyba 12/31/13	-155	-221	-287	-225	-148	-104	-84	-82	-86	-93	-1,036	-1,485
property	cmi tyba 12/31/13	-74	-53	-56	-60	-63	-66	-68	-71	-74	-77	-306	-662

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-19	2015-24
VI. Bonus Depreciation Modified and Made Permanent													
1. Additional first-year depreciation for 50% of basis of													
qualified property made permanent [5]	ppisa 12/31/13	-81,920	-39,297	-32,760	-24,627	-16,078	-11,049	-9,254	-9,277	-9,943	-10,504	-194,682	-244,709
2. Election to accelerate AMT credits in lieu of bonus	generally												
depreciation expanded and made permanent	-	-6,557	-4,486	-4,829	-5,198	-2,893	-551	3	3	3	4	-23,964	-24,502
3. Special rules for trees and vines bearing fruits and nuts	ppoga 12/31/13					Estir	nate Inclı	ıded in Ite	rm 3.a				
VII. Repeal of the Medical Device Excise Tax and Refund of													
Taxes Paid [6]	sa 12/31/12	-4,477	-1,835	-1,945	-2,066	-2,195	-2,332	-2,478	-2,633	-2,798	-2,976	-12,518	-25,735
		126 603	-66.998	-62,506	-56,518	-46,956	-40,565	-39,658	-41,162	-44,182	-47,041	-359,581	-572,192
NET TOTAL	•••••	-120,003											
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