

**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].....													
	mba 12/31/13	---	-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
2. Make permanent certain rules regarding basis adjustments to stock of S corporations making charitable contributions of property.....													
	cmi tyba 12/31/13	-74	-53	-56	-60	-63	-66	-68	-71	-74	-77	-306	-662

