

- Committee on Finance -
**ESTIMATED REVENUE EFFECTS OF TAX PROVISIONS CONTAINED IN A SENSATE SUBSTITUTETO PROVIDE
 RECONCILIATION OF THE FISCAL YEAR 2025 BUDGET IN THE SENATE RELATIVE TO PRESENT LAW**
Fiscal Years 2025 - 2034

[Millions of Dollars]

Provision	Effective	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025-34
Subtitle A: Tax												
Chapter 1 Providing Permanent Tax Relief for Middle -Class Families and Workers												
1. Extension and enhancement of reduced rates [1].....	tyba 12/31/25	---	-148,282	-223,052	-233,620	-242,027	-250,876	-260,571	-270,910	-281,169	-292,290	-2,202,797
2. Extension and enhancement of increased standard deduction [1].....	tyba 12/31/25	---	-80,288	-142,909	-147,871	-153,593	-158,710	-165,530	-171,920	-178,856	-185,344	-1,385,021
3. Termination of personal exemption and creation of seniors exemption [1].....	tyba 12/31/24	-9,126	110,967	173,800	179,999	196,658	217,565	224,016	230,559	238,439	245,645	1,808,522
4. Extension and enhancement of increased child tax credit[1] ..	tyba 12/31/25	---	-48,769	-87,599	-90,174	-92,677	-95,292	-97,590	-99,330	-101,887	-103,529	-816,846
5. Extension and enhancement of deduction for qualified business income.....	tyba 12/31/25	-6,970	-44,331	-74,617	-80,917	-82,289	-84,164	-86,454	-89,110	-92,036	-95,650	-736,539
6. Extension and enhancement of increased estate and gift tax exemption amounts.....	dda & gma 12/31/25	-50	-3,672	-20,276	-22,353	-23,323	-24,710	-26,337	-28,093	-30,275	-32,636	-211,725
7. Extension of increased alternative minimum tax exemption amounts and modification of phaseout thresholds.	tyba 12/31/25	---	-77,211	-138,184	-140,369	-147,984	-156,070	-164,235	-172,704	-181,515	-190,659	-1,368,932
8. Extension and modification of limitation on deduction for qualified residence interest [1].....	tyba 12/31/25	---	1,639	3,110	3,535	4,054	4,551	5,002	5,454	5,820	6,367	39,532
9. Extension and modification of limitation on casualty loss deduction [1].....	tyba 12/31/25	---	86	128	137	144.	152	160	168	175	182	1,331
10. Termination of miscellaneous itemized deductions other than educator expenses [1].....	tyba 12/31/25	---	13,419	23,707	24,907	25,815	26,723	27,702	28,710	29,761	30,810	231,553
11. Limitation on tax benefit of itemized deductions [1].....	tyba 12/31/25	---	-16,040	-26,393	-27,635	-28,398	-29,264	-30,232	-31,309	-32,434	-33,811	-255,515
12. Extension and modification of qualified transportation fringe benefits [2].....	tyba 12/31/25	---	-71	-216	-221	-227	-232	-238	-243	-249	-255	-1,951
13. Extension and modification of limitation on deduction and exclusion for moving expenses[2].....	tyba 12/31/25	---	673	1,375	1,434	1,509	1,586	1,650	1,717	1,789	1,862	13,594
14. Extension and modification of limitation on wagering losses..	tyba 12/31/25	---	1	125	128	133	139	145	150	157	165	1,144
15. Extension and enhancement of increased limitation on contributions to ABLE accounts	cma 12/31/25 & miaef tyba 12/31/25	---	[3]	[3]	[3]	[3]	-1	-1	-1	-1	-2	-6
16. Extension of savers credit allowed for ABLE contributions....	tyea 12/31/25	---	[3]	-1	-1	-1	-1	-1	-1	-1	-1	-8
17. Extension of rollovers from qualified tuition programs to ABLE accounts permitted.....	tyba 12/31/25	---	[3]	-1	-1	-1	-1	-1	-2	-2	-2	-11

Provision	Effective	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025-34
18. Extension of treatment of certain individuals performing services in the Sinai Peninsula and enhancement to include... additional areas.....	1/1/2026	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-11
19. Extension and modification of exclusion from gross income of student loans discharged on account of death or disability	doia 12/31/25	---	---	-44	-45	-46	-48	-49	-50	-51	-53	-386
Total of Chapter 1.....		-16,146	-291,880	-511,048	-533,068	-542,254	-548,654	-572,565	-596,916	-622,336	-649,202	-4,884,072
Chapter 2: Delivering on Presidential Priorities to Provide New Middle Class Tax Relief												
1. No tax on tips (sunset 12/31/28).....	tyba 12/31/24	---	-10,028	-7,577	-7,987	-5,172	---	---	---	---	---	-30,763
2. No tax on overtime (sunset 12/31/28).....	tyba 12/31/24	---	-32,683	-25,579	-22,896	-8,082	---	---	---	---	---	-89,240
3. No tax on auto loan interest.....	iia 12/31/24	-1,932	-5,400	-8,070	-9,916	-5,313	---	---	---	---	---	-30,631
4. Trump accounts and contribution pilot program [1].....	tyba 12/31/24	-644	-5,807	-3,298	-3,393	-305	-441	-593	-762	-948	-1,153	-17,345
5. Tax treatment of certain international entrepreneurs.....	---	<i>----- Proposal Requires Further Specification -----</i>										
Total of Chapter 2		-2,576	-53,918	-44,524	-44,192	-18,872	-441	-593	-762	-948	-1,153	-167,979
Chapter 3: Establishing Certainty and Competitiveness for American Job Creators												
Subchapter A - Permanent U.S. Business Tax Reforms and Boosting Domestic Investment												
1. Full expensing for certain business property.....	paa 1/19/25	-33,505	-65,123	-65,216	-57,507	-40,839	-28,972	-21,560	-17,802	-16,256	-15,871	-362,650
2. Full expensing of domestic research and experimental expenditures.....	apoi tyba 12/31/21 & apoi tyba 12/31/24	-53,793	-33,585	-20,483	-13,794	-7,480	-3,186	-2,134	-2,240	-2,343	-2,424	-141,463
3. Modification of limitation on business interest.....	tyba 12/31/24	-8,268	-6,519	-6,183	-5,673	-5,260	-5,278	-5,507	-5,529	-6,043	-6,250	-60,511
4. Extension and enhancement of paid family and medical leave credit [2].....	tyba 12/31/25	---	-102	-260	-379	-489	-610	-737	-870	-972	-1,036	-5,454
5. Exceptions from limitations on deduction for business meals .	apoia 12/31/25	---	-42	-96	-100	-106	-112	-116	-120	-125	-131	-948
6. Increased dollar limitations for expensing of certain depreciable business assets.....	tyba 12/31/24	-2,301	-4,292	-3,613	-2,995	-2,516	-2,116	-1,873	-1,757	-1,697	-1,662	-24,822
7. Special depreciation allowance for qualified production property	ppisa DOE	-2,167	-30,280	-34,374	-33,959	-28,524	-18,339	-4,229	1,926	3,950	4,600	-141,396
8. Enhancement of advanced manufacturing investment credit...	ppisa 12/31/25	---	-864	-1,414	-2,167	-1,367	-481	-625	-657	-520	-481	-8,577
Subchapter B - Permanent America-First International Tax Reforms												
Part I - Foreign Tax Credit												
1. Rules for allocation of certain deductions to foreign source net CFC tested income for purposes of foreign tax credit limitation.....	tyba 12/31/25	---	-1,347	-2,806	-3,070	-3,543	-3,707	-3,698	-3,775	-3,810	-3,975	-29,730
2. Modifications to determination of deemed paid credit for taxes properly attributable to tested income.....	[4]	---	-1,476	-3,444	-4,036	-3,482	-2,561	-2,315	-2,441	-2,557	-2,405	-24,716
3. Sourcing Certain Income from the sale of inventory produced in the U.S.....	tyba 12/31/25	---	-489	-817	-723	-857	-848	-697	-619	-648	-872	-6,570

[illegible]

Provision	Effective	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025-34
5. Modification of excise tax on investment income of certain private colleges and universities.....	tyba 12/31/25	---	[7]	391	449	434	459	484	510	538	566	3,832
6. Expanding application of tax on excess comp within tax-exempt organizations.....	tyba 12/31/25	---	236	334	362	393	426	462	501	543	589	3,844
Subchapter C - Permanent Investments in Community Development												
1. Permanent renewal and enhancement of opportunity zones [1]	tyba DOE	---	-5	-3,012	-11,856	-10,173	-5,274	-5,356	-5,485	-182	33,877	-7,466
2. Permanent enhancement of low-income housing tax credit	[8]	---	-39	-217	-579	-1,060	-1,591	-2,149	-2,735	-3,345	-3,975	-15,689
3. Permanent extension of New Markets Tax Credit.....	cyba 12/31/25	---	---	-8	-47	-170	-371	-625	-936	-1,307	-1,720	-5,185
4. Permanent deduction for charitable contributions made by individuals who do not elect to itemize.....	tyba 12/31/25	---	-1,543	-7,791	-8,149	-8,498	-8,982	-9,270	-9,559	-9,845	-10,112	-73,750
5. 0.5 percent floor on deduction of contributions made by..... individuals who elect to itemize.....	tyba 12/31/25	---	1,346	7,083	7,212	7,364	7,568	7,791	8,017	8,238	8,488	63,107
6. 1 percent floor on deduction of charitable contributions made by corporations.....	tyba 12/31/25	---	1,276	1,872	2,142	1,964	1,832	1,787	1,816	1,953	1,962	16,603
7. Extension of rules for treatment of certain disaster-related..... personal casualty losses.....	DOE	-6	-52	---	---	---	---	---	---	---	---	-58
Subchapter D - Permanent Investments in Small Business and Rural America												
1. Expansion of qualified small business stock gain exclusion ...	tyba DOE	27	56	57	38	-193	-1,204	-3,470	-3,857	-4,153	-4,487	-17,186
2. Repeal of revision to de minimis rules for third party network transactions.....	[9]	-38	-1,108	-808	-849	-891	-936	-982	-1,032	-1,083	-1,137	-8,863
3. Increase in threshold for requiring information reporting..... with respect to certain payees.....	pma 12/31/25	---	-196	-398	-425	-452	-481	-511	-543	-575	-593	-4,175
4. Treatment of certain qualified sound recording productions.....	pci tyea DOE	-85	-369	-162	-123	158	184	111	68	41	24	-153
5. Exclusion of interest on loans secured by rural or agricultural real property.....	tyea DOE	-9	-60	-99	-133	-170	-212	-258	-308	-364	-426	-2,038
6. Removal of certain devices from the National Firearms Act.....	cqbmt 90da	-16	-100	-115	-132	-151	-173	-199	-228	-262	-301	-1,677
Total of Chapter 4		-316	-2,513	-6,617	-18,752	-18,256	-15,867	-19,362	-21,030	-17,156	15,320	-104,555
Chapter 5—Ending Green New Deal Spending, Promoting America-First Energy and Other Reforms												
Subchapter A—Termination of Green New Deal Subsidies												
1. Termination of previously-owned clean vehicle credit [1].....	vaa 90da DOE	---	107	434	542	862	1,136	1,297	1,592	1,460	---	7,430
2. Termination of clean vehicle credit [1].....	vaa 180da DOE	---	1,610	3,257	7,887	13,032	15,565	17,445	19,570	---	---	78,366
3. Modification and termination of qualified commercial clean vehicles credit.....	vaa 6/16/25 & vaa 180da DOE	726	6,540	9,801	11,628	13,918	16,377	18,287	20,177	9,686	874	108,015
4. Termination of alternative fuel vehicle refueling property credit.....	ppisa 12ma DOE	---	20	97	194	244	279	325	378	324	102	1,963
5. Termination of energy efficient home improvement credit.....	ppisa 180 da DOE	---	258	2,598	2,735	2,880	3,032	3,192	3,360	3,167	---	21,222

Provision	Effective	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025-34
6. Termination of residential clean energy credit.....	ema 180da DOE	-142	-753	5,486	7,942	9,321	10,135	10,853	11,526	11,943	11,048	77,361
7. Termination of energy efficient commercial buildings deduction.....	pcba 12ma DOE	---	---	6	16	19	19	19	19	19	19	134
8. Termination of new energy efficient home credit.....	haa 12ma DOE	---	104	489	719	770	807	832	840	625	259	5,444
9. Termination of cost recovery for qualified clean energy facilities, property, and technology.....	ppisa DOE	4	71	96	79	65	56	36	9	-7	-6	404
10. Restrictions on zero-emission nuclear power production credit [1].....	tyba DOE & tyba 12/31/27	----- Negligible Revenue Effect -----										
11. Termination of clean hydrogen production credit [1].....	fcba 12/31/25	---	21	52	91	147	292	619	1,329	1,992	2,556	7,099
12. Phase-out and restrictions on clean electricity production credit [1].....	Generally tyba DOE & fcba 12/31/25	---	---	---	121	538	1,296	2,462	4,142	6,384	9,285	24,228
13. Phase-out and restrictions on clean electricity investment credit [1].....	Generally tyba DOE & 6/16/25	---	347	8,828	12,584	15,699	21,140	25,338	27,459	28,055	29,368	168,820
14. Phase-out and restrictions on advanced manufacturing production credit [1].....	Generally tyba DOE & cs tyba 12/31/26	1,868	6,493	9,377	8,956	7,960	6,138	4,929	3,842	1,178	---	50,740
15. Restriction on the extension of advanced energy project credit program [1].....	DOE	----- Negligible Revenue Effect -----										
Subchapter B—Enhancement of America-First Energy Policy												
1. Extension and modification of clean fuel production credit....	[10]	---	-1,356	-2,678	-6,945	-11,232	-12,956	-14,243	-7,260	-513	58	-57,125
2. Restrictions on carbon oxide sequestration credit [1].....	cba DOE	-179	-364	-561	-801	-1,084	-1,425	-1,797	-2,215	-2,660	-3,135	-14,228
3. Intangible drilling and development costs taken into account for purposes of computing adjusted financial statement income.....	tyba 12/31/25	---	-25	-29	-29	-44	-65	-66	-66	-53	-49	-427
4. Income from hydrogen storage, carbon capture advanced nuclear, hydropower, and geothermal energy added to qualifying income of certain publicly traded partnerships treated as corporations.....	tyba 12/31/25	---	-157	-325	-343	-358	-374	-391	-409	-427	-446	-3,230
5. Allow for payments to certain individuals who dye fuel.....	[11]	[3]	[3]	-1	-1	-1	-1	-1	-1	-1	-1	-6
Total of Chapter 5		2,277	12,915	36,927	45,374	52,737	61,450	69,136	84,293	61,172	49,931	476,210
Chapter 6 -Enhancing Deduction and Income Tax Credit												
Guardrails and Other Reforms												
Subchapter A - Enhancing Deduction Guardrails and Other Reforms												
1. Limitation on individual deductions for certain state and local taxes, etc and addressing SALT workarounds[1][2].....	tyba 12/31/25	---	68,344	112,373	114,515	120,939	127,551	134,649	141,946	149,029	156,483	1,125,829
2. Extension and modification of limitation on excess business losses of noncorporate taxpayers.....	tyba 12/31/24 & tyba 12/31/26	---	674	1,241	1,092	4,363	5,950	3,883	3,319	2,943	2,674	26,141
3. Treatment of payments from partnerships to partners for property or services.....	spapta DOE	338	1,612	2,304	1,949	1,564	1,147	824	856	889	923	12,406

Provision	Effective	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025-34
4. Excessive employee remuneration from controlled group members and allocation of deduction.....	tyba 12/31/25	---	643	1,484	1,719	1,793	1,868	1,941	2,014	2,085	2,155	15,701
1. Third party litigation funding reform.....	tyba 12/31/25	---	269	396	387	317	272	244	214	210	218	2,527
2. Excise tax on certain remittance transfers.....	ta 12/31/25	---	50	96	110	115	120	126	131	137	142	1,027
Subchapter B - Enhancing Tax Credit Guardrails & Other IRS Reforms												
1. Enforcement provisions with respect to COVID-related Employee Rentention Credit (ERTC) [1].....	DOE	246	1,003	368	20	---	---	---	---	---	---	1,637
2. SSN requirement for American Opportunity Tax Credit (AOTC and Lifetime Learning Credit (LLC) [1].....	tyba 12/31/25	---	20	99	105	107	108	110	107	107	107	869
3. Earned income tax credit (EITC) reforms[1][12].....	tyba 12/31/24	---	22	579	568	2,570	2,192	2,311	2,309	2,328	2,341	15,221
4. Task force on direct file.....	DOE	----- Negligible Revenue Effect -----										
5. Increase in penalties for unauthorized disclosures of taxpayer information.....	Dma DOE	----- Negligible Revenue Effect -----										
Total of Chapter 6		584	72,637	118,940	120,465	131,768	139,208	144,088	150,895	157,728	165,043	1,201,359
Subtitle B- HEALTH												
Chapter 1 - Medicaid	---	----- Estimate to be Provided by the Congressional Budget Office -----										
Chapter 2 - Medicare	---	----- Estimate to be Provided by the Congressional Budget Office -----										
Chapter 3 - Health Tax												
Subchapter A- Improving Eligibility Criteria												
1. Permitting premium tax credit only for certain individuals [1][tyba 12/31/2026	---	---	6,240	9,034	9,550	9,989	10,492	10,989	11,266	11,579	79,139
2. Disallowing premium tax credit during periods of Medicaid ineligibility due to alien status[1][13].....	tyba 12/31/2025	---	3,318	4,762	5,177	5,444	5,641	5,935	6,247	6,460	6,719	49,703
Subchapter B- Preventing Waste, Fraud and Abuse												
1. Requiring verification of eligibty for premium tax credit[1][13].....	tyba 12/31/2017	---	---	---	3,923	5,709	5,768	5,990	6,235	6,611	7,078	41,314
2. Disallowing premium tax credit in case of certain coverage enrolled in during special enrollment period[1][13].....	pyba 12/31/2025	---	1,639	3,398	4,678	5,118	4,986	4,966	5,028	5,378	5,594	40,785
3. Eliminating limitation on recapture of advance payment of premium tax credit[1][2][13].....	tyba 12/31/2025	---	38	2,222	2,188	2,360	2,404	2,477	2,552	2,594	2,711	19,546
4. Interactions of health policies in Subtitle B Chapter 3 [1][2][13].....	---	---	-157	-2,557	-4,858	-5,325	-5,546	-5,802	-6,090	-6,388	-6,596	-43,319
Total of Chapter 3		---	4,838	14,065	20,142	22,856	23,242	24,058	24,961	25,921	27,085	187,168

Provision	Effective	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025-34
SUBTITLE C - Increase in Debt Limit - Modification of												
Limitation on the Public Debt.....	---	----- Estimate to be Provided by the Congressional Budget Office -----										
NET TOTAL		-117,119	-413,672	-547,788	-538,745	-465,504	-410,751	-407,436	-408,287	-447,078	-444,839	-4,201,229

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 1, 2025. Estimates are based on legislative draft MCG25701 (June 16, 2025) and are relative to the present law Congressional Budget Office 2025 macroeconomic forecast.

Legend for "Effective" column:

apoia = amounts paid or incurred after
 apoi = amounts paid or incurred in
 cb = construction beginning
 cba = construction begins after
 cqbmt = calendar quarters beginning more than
 cs = components sold
 cyba = calendar years beginning after
 da = days after
 dda = decedents dying after
 DOE = date of enactment
 doia = discharge of indebtedness after

Dma = disclosures made after
 epasa = electricity produced and sold after
 ema = expenditures made after
 fcba = facilities construction beginning after
 gma = gifts made after
 haa = homes acquired after
 iia = indebtedness incurred after
 ma = months after
 miaef = modified inflation adjustment effective for
 paa = property acquired after
 pcba = property construction beginning after

pci = productions commencing in
 pma = payment made after
 ppisa = property placed in service after
 pyba = plan years beginning after
 saa = stock acquired after
 spapta = services performed and property transferred after
 ta = transfers after
 tyba = taxable years beginning after
 tyea = taxable years ending after
 vaa = vehicles acquired after

Footnotes for Table 25- 2 052R

[1] Estimate includes the following outlay effects:

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2025-34</u>
Extension and enhancement of reduced rates.....	---	---	1,249	1,247	1,273	1,291	1,324	1,396	1,460	1,511	10,751
Extension and enhancement of increased standard deduction.....	---	---	13,017	12,839	12,951	13,022	13,212	13,473	13,775	14,170	106,459
Termination of personal exemption and creation of seniors exemption.....	---	409	-17,341	-17,040	-17,076	-17,475	-17,590	-17,741	-17,927	-18,387	-140,168
Extension and enhancement of child tax credit.....	---	---	22,285	22,300	23,227	23,399	24,361	24,035	25,578	25,314	190,501
Extension and modification of limitation on deduction for qualified residence interest	---	---	23	18	16	14	12	11	13	11	118
Extension and modification of limitation on casualty loss deduction	---	---	-6	-5	-6	-5	-5	-5	-5	-4	-17
Termination of miscellaneous itemized deductions other than educator expenses	---	---	---	---	---	---	---	---	---	---	0
Limitation on tax benefit of itemized deductions	---	---	---	---	---	---	---	---	---	---	0
Trump accounts and contribution pilot program	644	5,800	3,218	3,210	---	---	---	---	---	---	12,872
Enhancement of adoption credit	185	410	293	293	178	179	179	180	181	182	2,260
Recognizing Indian tribal governments for purposes of determining whether a child has special needs for purposes of the adoption credit.....	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	1
Enhancement of the dependent care assistance program	---	---	3	3	4	4	4	4	4	5	31

Provision	Effective	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025-34
Enhancement of child & dependent care tax credit		---	---	383	401	386	401	387	383	388	383	3,112
Permanent renewal and enhancement of opportunity zones.....		2	4	5	4	---	---	---	---	---	---	15
Termination of previously-owned clean vehicle credit.....		---	43	174	217	345	454	519	637	584	---	2,972
Termination of clean vehicle credit		---	-1,449	-2,932	-7,098	-11,729	-14,008	-15,700	-17,613	---	---	-70,529
Modifications of zero-emission nuclear power production credit		Negligible Revenue Effect										
Phase-out and restrictions on clean electricity production credit.....		---	---	---	---	---	-1	-5	-13	-25	---	-44
Phase-out and restrictions on clean electricity investment credit.....		---	---	---	-5	-132	-189	-235	-317	-380	---	-1,259
Phase-out and restrictions on advanced manufacturing production credit.....		-28	-97	-141	-134	-119	-92	-74	-58	-18	---	-761
Restriction on the extension of advanced energy project credit program.....		Negligible Revenue Effect										
Restrictions on carbon oxide sequestration credit.....		Negligible Revenue Effect										
Termination of clean hydrogen production credit.....		---	-10	-27	-48	-78	-155	-334	-716	-1,072	-1,377	-3,815
Limitation on individual deductions for certain state and local taxes, etc and addressing SALT workarounds		---	---	-355	-210	-238	-197	-241	-241	-223	-216	-1,921
Enforcement provisions with respect to COVID-related ERTC.....		-61	-251	-92	-5	---	---	---	---	---	---	-409
SSN requirement for American Opportunity Tax Credit (AOTC and Lifetime Learning Credit (LLC)).....		---	--	-44	-47	-47	-46	-45	-45	-45	-45	-366
Earned income tax credit (EITC) reforms.....		---	-20	-483	-491	-2,181	-1,904	-2,037	-2,002	-2,005	-2,005	-13,128
Permitting premium tax credit only for certain individuals		---	---	-5,838	-8,452	-8,934	-9,339	-9,810	-10,284	-10,551	-10,853	-74,061
Disallowing premium tax credit during periods of Medicaid ineligibility due to alien status.....		---	-3,307	-4,746	-5,159	-5,426	-5,621	-5,913	-6,224	-6,436	-6,695	-49,527
Requiring Exchange verification of eligibility for health plan		---	---	---	-3,521	-5,124	-5,161	-5,353	-5,560	-5,895	-6,316	-36,930
Disallowing premium tax credit in case of certain coverage enrolled in during special enrollment period.....		--	-1,587	-3,293	-4,534	-4,963	-4,833	-4,810	-4,867	-5,191	-5,404	-39,482
Eliminating limitation on recapture of advance payment of premium tax credit.....		---	-39	-1,973	-1,958	-2,106	-2,132	-2,181	-2,242	-2,264	-2,371	-17,264
Interactions of health policies in Subtitle B Chapter 3.....		---	151	2,251	4,314	4,762	4,977	5,219	5,513	5,780	5,991	38,957
[2] Estimate includes the following off-budget effects:		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2025-34</u>
Extension and modification of qualified transportation fringe benefits		---	-1	-11	-12	-12	-13	-13	-14	-14	-15	-104
Extension and modification of moving expense limitation.....		---	57	115	120	125	131	136	141	147	153	1,125
Extension and enhancement of paid family and medical leave credit.....		---	14	24	30	36	42	49	56	63	71	384
Enhancement of the dependent care assistance program.....		---	-85	-132	-143	-150	-157	-164	-171	-178	-185	-1,366
Limitation on individual deductions for certain state and local taxes, etc and addressing SALT workarounds.....		---	54	57	58	59	60	83	85	89	92	637
Eliminating limitation on recapture of advance payment of premium tax credit.....		---	[3]	-1	-2	-3	-3	-4	-4	-4	-4	-25
Interactions of health policies in Subtitle B Chapter 3.....		---	[7]	[7]	[7]	[7]	1	1	1	1	1	4

[3] Loss of less than \$500,000

[4] Taxable years of foreign corporations beginning after 12/31/25, and taxable years of U.S. shareholders in which or with which such taxable years of foreign corporations end.

[5] Sales of property giving rise to rents or royalties occurring after June 1, 2025; passive income attributable to amounts received or accrued after June 16, 2025; and expense apportionment in taxable years beginning after December 31, 2025.

[illegible]