

# AHCA Implementation Timeline

|      | <u>Taxes</u>   |                                      | <u>Medicaid</u>  |                                       |   |   |   | <u>Individual Market</u>                                       |   |                                  | <u>Other</u>   |
|------|--|--------------------------------------|--|---------------------------------------|---|---|---|--|---|----------------------------------|--|
| 2016 | Retroactive repeal of individual and employer mandates for tax year 2016     |                                      |  |                                       |   |   |   | Retroactive repeal of individual and mandate for tax year 2016 |   |                                  |  |
| 2017 | Health insurance, Rx, device, net investment income, tanning taxes repealed  |                                      | Deadline for enhanced federal match for new expansion states (March 1) |                                       |   |   |   |  |   |                                  |  |
| 2018 | ACA tax credits available on and off exchanges (repayment limits eliminated) |                                      | Reduced enhanced match for "leader states"                             | Optional work requirement permitted   | Non-expansion states exempt from ACA DSH cuts | Retroactive coverage requirement eliminated | \$2 billion annual allotment for non-expansion states | Increased maximum HSA contribution                             | Penalties for coverage lapses begin (SEPs only)       | State option to set EHBs begins  | State innovation grants and invisible risk sharing program funds available |
| 2019 |  |                                      |  |                                       |   |   |   |  | Penalties for coverage lapses begin (open enrollment) | State option to change age bands |  |
| 2020 | ACA premium tax credits and small group tax credits repealed                 | New refundable tax credits available | Per capita cap construct† or optional block grant begin                | Enhanced federal match eliminated*    | DSH cuts repealed for all states              | Temporary coverage requirements end;        |   |  |   |                                  |  |
|      |  |                                      |  | Alternative benefit EHB standard ends | Disenrollment of lottery winners permitted    | Elimination of enhanced match for HCBS      |   |  |   |                                  |  |
| 2021 |  |                                      |  |                                       |   |   |   |  |   |                                  |  |
| 2022 |  |                                      |  |                                       |   |   |   |  |   |                                  |  |
| 2023 | Repeal of Additional Medicare Tax  |                                      |  |                                       |   |   |   |  |   |                                  |  |
| 2026 | Cadillac tax implemented   |                                      |  |                                       |   |   |   |  |   |                                  |  |

**Note:** Unless otherwise noted, dates correspond with *effective* years (i.e., a tax repealed on December 31, 2019 would be listed under 2020). Some effective dates correspond with fiscal years.

\*Except for "grandfathered" individuals that are continuously enrolled in the program after December 31, 2019

†Uses FY 2016 as base year and trends forward to establish a target spending amount for FY 2019