# HOUSE GOP “REPEAL & REPLACE” SUMMARY TABLE (as of 3/6/17)

<table>
<thead>
<tr>
<th>TAXES</th>
<th>MEDICAID</th>
<th>MARKET REFORMS &amp; STABILIZATION</th>
<th>MISCELLANEOUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Repeals ACA tax credit in 2020</td>
<td>• Codifies that expansion is optional</td>
<td>• Provides $100 billion through 2026 for “Patient and State Stability Fund” to expand coverage, increase insurance options, promote access to benefits, and reduce out-of-pocket spending</td>
<td>• Repeals cost-sharing subsidies in 2020</td>
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<tr>
<td>• Creates new tax credit adjusted by age ranging from $2000-$4000 available to those under $75,000/$150,000 in income</td>
<td>• Repeals enhanced match rate for expansion population after 2019</td>
<td>• Recaptures excess subsidy Payments in 2018-2019</td>
<td>• Repeals prevention fund</td>
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<tr>
<td>• Repeals Small Business tax credit in 2020</td>
<td>• Implements per-capita cap model in 2020 based on FY16 spending and indexed by medical CPI</td>
<td>• Eliminates individual and employer mandate penalties</td>
<td>• Increased funding for community health centers</td>
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<tr>
<td>• Delays “Cadillac Tax” until 2025</td>
<td>• Repeals requirement that Medicaid plans must provide same “essential health benefits” as plans on the exchanges</td>
<td>• Repeals Medicaid DSH cuts for non-expansion states in 2018.</td>
<td>• Repeals planned parenthood funding</td>
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<tr>
<td>• Repeals tax on OTC medications</td>
<td>• Repeals Medicaid DSH cuts for expansion states in 2020.</td>
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<tr>
<td>• Repeals tax increase on HSA non-qualified expenses</td>
<td>• No Medicaid for lottery winners</td>
<td>• Repeals insurance actuarial value standards</td>
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<tr>
<td>• Repeals limit on FSA contributions</td>
<td>• Requires individuals to provide documentation of citizenship or lawful presence before obtaining Medicaid coverage.</td>
<td>• Loosens age-rating requirements to a 5:1 federal standard and state flexibility to set different ratio</td>
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<tr>
<td>• Reinstates employer deduction for Part D subsidy</td>
<td>• $10 billion to non-expansion states over 5 years for safety-net funding</td>
<td>• Permits tax credits for “catastrophic” and some off-exchange products</td>
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<tr>
<td>• Reinstates medical expense deduction to 7.5% threshold</td>
<td>• Increases frequency of eligibility redeterminations</td>
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<td>• Repeals Medicare wage surtax increase</td>
<td>• Repeals ACA presumptive eligibility for some</td>
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<td>• Increases HSA limits, allows spousal catch-up payments, and allows HSA payments for certain expenses incurred prior to establishment of HSA</td>
<td>• Reverts mandatory income eligibility level for poverty-related children back to 100%</td>
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<td>• Repeals tanning tax</td>
<td>• Repeals 6%-point bonus in match rate for community- based attendant services and supports</td>
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<td>• Repeals net investment tax</td>
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<tr>
<td>• Reinstates deduction for insurance executives</td>
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<td>• Repeal of prescription drug tax</td>
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<td>• Repeal of health insurance tax</td>
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<td>• Repeals medical device tax</td>
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</tbody>
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Ways & Means Section by Section: [Here](#)  
Energy & Commerce Section by Section: [Here](#)