



2010	2011	2012
<ul style="list-style-type: none"> <li>• Insurance Reforms</li> <li>• Small Business Health Tax Credit</li> <li>• False Claims Act</li> <li>• Early Retirees</li> <li>• Medicare Cuts</li> </ul>	<ul style="list-style-type: none"> <li>• W-2 Reporting</li> <li>• HSA &amp; FSA Limits</li> <li>• Brand-name Drug Tax</li> <li>• HSA Penalty</li> <li>• Federally Subsidized Long-term Care</li> <li>• Physician Ownership Referral</li> <li>• Market Basket and Productivity Adjustments</li> </ul>	<ul style="list-style-type: none"> <li>• 1099 Reporting</li> <li>• Medicare Advantage</li> </ul>
		<h2>2013</h2>
		<ul style="list-style-type: none"> <li>• Elimination of Deduction for Part D Subsidy</li> <li>• Fewer Deductible Medical Expenses</li> <li>• Medicare Payroll Taxes</li> <li>• FSA Limits</li> <li>• Medical Device Tax</li> <li>• Comparative Effectiveness Tax</li> </ul>



2014	2015	2018
<ul style="list-style-type: none"> <li>• Health Insurance Exchanges</li> <li>• Benefits Package</li> <li>• Individual Mandate</li> <li>• Employer Mandate</li> <li>• Premium Credits</li> <li>• Medicaid Eligibility Expands</li> <li>• Reforms to Group Health Plans</li> <li>• Annual Fee on Health Insurance Providers</li> </ul>	<ul style="list-style-type: none"> <li>• IPAB</li> </ul>	<ul style="list-style-type: none"> <li>• Cadillac Tax</li> </ul>
	<b>2016</b>	<b>2019/2020</b>
	<ul style="list-style-type: none"> <li>• Interstate Health Choice Compacts</li> </ul>	<ul style="list-style-type: none"> <li>• Indexing of Premium Subsidies</li> <li>• Indexing of the “Cadillac Tax” Thresholds</li> </ul>
	<b>2017</b>	
<ul style="list-style-type: none"> <li>• Large Employers in Exchange</li> </ul>		