

Options to Limit Allowable Tax Free Health Benefits

	Example 1	Example 2	Example 3	Example 4
Level of Tax Free Health Care Benefit	FEHBP for 2013 for filers with AGI in excess of \$100,000 single/\$200,000 joint	FEHBP for 2013 \$6,182 for individuals/ \$15,700 for families	10% higher than FEHBP for 2013 \$6,800 for individuals/ \$17,240 for families	20% higher than FEHBP for 2013 \$7,420 for individuals/ \$18,840 for families
What's Included	Includes supplemental health plans (vision, dental), FSA, and HSA contributions	Includes supplemental health plans (vision, dental), FSA, and HSA contributions	Includes supplemental health plans (vision, dental), FSA, and HSA contributions	Includes supplemental health plans (vision, dental), FSA, and HSA contributions
Grandfathering	None	None	Grandfather collective bargaining agreements existing on 1/1/13	Grandfather collective bargaining agreements existing on 1/1/13
Index	Index to CMS	Index to CMS	Index at the average of CPI and CPI-M	Index at CPI
Score	\$161.9B over ten (effective 1/1/10)	\$418B over ten (effective 1/1/10)	requested (effective 1/1/13)	requested (effective 1/1/13)