

Tax/Fee	Effective Date	Responsible Party	Annual Tax/Fee Amount
<b>Pharmaceutical industry fee</b> – an annual fee on branded prescription drug manufacturers and importers	Applies to any branded prescription drug sales after December 31, 2008	Manufacturers or importers with gross receipts from branded prescription drug sales	Amount is determined by the branded prescription drug sales during the calendar year and percentage of gross receipts taken into account.
<b>Medical device manufacturer fee</b> – an annual fee on medical device manufacturers and importers	Applies to any medical device sales after December 21, 2008	Manufacturers or importers with gross receipts from medical device sales	Amount is determined by the medical device sales during the calendar year and percentage of gross receipts taken into account.
<b>Indoor tanning services tax</b> – a tax on any service that uses an electronic product with 1 or more ultraviolet lamps for skin tanning	Applies to services performed on or after July 1, 2010	Individuals that use the services	Tax equal to 10% of the amount paid for a service.
<b>Comparative effectiveness research fee</b> – this fee funds research on the effectiveness, risks and benefits of medical treatments through the Patient-Centered Outcomes Research Institute	Plan/policy years that end after 9/30/2012 and beginning before 10/1/2019	Issuers of fully insured plans  Self-insured plan customers	For plan years that end during October 1, 2012 through September 30, 2013, this fee is \$1 per participant per year.  For plan years that end during October 1, 2013 through September 30, 2014, the fee increases to \$2 per participant per year.  After that, the rate increases each year by the medical inflation rate.
<b>Tax on high earners and unearned income</b> – an annual tax on wages or unearned income of more than \$200,000 for singles and \$250,000 for married couples	Tax years beginning 1/1/2013 and later	Individual taxpayers	0.9% Medicare surtax on wages in excess of \$200,000 single/\$250,000 married couples.  3.8% tax on unearned income for taxpayers with modified adjusted gross income in excess of \$200,000 single/\$250,000 married couples.

This document will be updated to reflect any changes as well as new guidance.

# Overview of ACA Taxes and Fees (Continued)

Tax/Fee	Effective Date	Responsible Party	Annual Tax/Fee Amount
<b>ACA Insurer fee</b> – an annual excise tax on health insurance to fund premium subsidies and Medicaid expansion	Tax years beginning 1/1/2014 and later	Issuers of fully insured plans	<p>Based on the insurer's market share of net premiums written based on the previous year. For example, the 2014 fee will be based on 2013 premiums.</p> <p>Total fee amount to be collect across all insurers starts at \$8 billion in 2014 and increasing to \$14.3 billion in 2018. After 2018 the fee increases annually based on premium growth.</p> <p>Starting in 2014 the fee is 2.46% of premium.</p>
<b>ACA Reinsurance fee</b> – this will support the transitional reinsurance program that aims to stabilize premiums for coverage in the individual market and lower the effects of adverse selection	Plan/policy years beginning in the 3-year period starting 1/1/2014	<p>Issuers of fully insured plans</p> <p>Sponsors/ administrators will collect and send the contributions on behalf of self-insured plans</p>	<p>Funds will be used to make reinsurance payments to health insurance issuers that cover high-cost individuals in non-grandfathered individual market plans.</p> <p>This fee is \$6.35 per participant per month.</p>
<b>High-cost insurance tax</b> – an annual excise tax on high-cost health plans	Tax years beginning 1/1/2018 and later	<p>Issuers of fully insured plans</p> <p>Sponsors/ administrators of self-insured plans</p>	Tax of 40% on health plan costs that exceed “Cadillac” plan thresholds of \$10,200 for single coverage or \$27,500 for family coverage.

This document will be updated to reflect any changes as well as new guidance.