Provision	Effective	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-18	2014-23
15. Repeal of 2-percent floor on miscellaneous itemized deductions	tyba 12/31/14	*Estimate Included in Item I.E.1.*											
16. Repeal of overall limitation on itemized deductions	tyba 12/31/14	*Estimate Included in Item I.E.1.*											
17. Deduction for amortizable bond premium allowed in determining adjusted gross income	tyba 12/31/14	---	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
18. Repeal of exclusion, etc., for employee achievement awards [5]	tyba 12/31/14	---	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.5	1.3	3.4
19. Clarification of special rule for certain governmental plans	pa DOE	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
20. Limitation on exclusion for employer-provided housing	tyba 12/31/14	---	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
21. Fringe benefits [6] [7]	tyba 12/31/14	---	2.7	3.8	4.1	4.3	4.5	4.6	4.8	5.0	5.1	15.0	39.0
22. Repeal of exclusion of net unrealized appreciation in employer securities	da 12/31/14	---	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.9
23. Consistent basis reporting between estate and person acquiring property from decedent	tfwaetrifa DOE	[2]	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.6	1.6
F. Employment Tax Modifications													
1. Modifications of deduction for Social Security taxes in computing net earnings from self-employment [8]	tyba 12/31/14	---	0.4	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	2.0	5.1
2. Determination of net earnings from self-employment [9]	tyba 12/31/14	---	0.3	0.9	1.2	1.5	1.7	1.9	2.2	2.6	2.9	4.0	15.3
3. Repeal of exemption from FICA taxes for certain foreign workers [10]	rrfspa 12/31/14	---	0.5	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.1	2.9	7.7
4. Repeal of exemption from FICA taxes for certain students [11]	rrfspa 12/31/14	---	0.9	1.2	1.3	1.4	1.5	1.5	1.6	1.7	1.8	4.8	13.0
5. Override of Treasury guidance providing that certain employer-provided supplemental unemployment benefits are not subject to employment taxes [12]	generally Apa 12/31/14	[4]	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.9
6. Treatment of certified professional employer organizations	[13]	---	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
G. Pensions and Retirement													
1. Elimination of income limits on contributions to Roth IRAs	tyba 12/31/14	---	1.1	2.3	2.2	2.1	2.0	1.9	1.8	1.7	1.6	7.7	16.7
2. No new contributions to traditional IRAs [1]	tyba 12/31/14	*Estimate Included in Item I.G.1.*											
3. Inflation adjustment for Roth IRA contributions	tyba 12/31/14	*Estimate Included in Item I.G.1.*											
4. Repeal of special rule permitting recharacterization of Roth IRA contributions as traditional IRA contributions	tyba 12/31/14	[2]	[2]	[2]	[2]	[2]	0.1	0.1	0.1	0.1	0.1	0.2	0.4
5. Repeal of exception to 10-percent early distribution tax for first home purchases; and elimination of first time home purchase as a basis for a distribution from a Roth IRA being a qualified distribution	da 12/31/14	---	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	0.1	0.3
6. Termination for new SEPs	tyba 12/31/14	---	[2]	[2]	[2]	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.6