Health Insurance and Implementation Fund
HEALTH INSURANCE REFORM IMPLEMENTATION FUND

Budget Summary
(Dollars in Thousands)

<table>
<thead>
<tr>
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<th>FY 2014</th>
<th>FY 2015</th>
<th>FY 2016</th>
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<tbody>
<tr>
<td>Obligations*</td>
<td>70,205</td>
<td>26,014</td>
<td>0</td>
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* $1,000,000,000 was appropriated in the Health Care and Education Reconciliation Act of 2010

Authorizing Legislation:
Authorization: Health Care and Education Reconciliation Act, Section 1005, FY 2010
Allocation Method: Direct Federal, Competitive Contract

Program Description and Accomplishments
Section 1005 of the Health Care and Education Reconciliation Act of 2010 (P.L. 111-152) appropriates $1,000,000,000 to the Health Insurance Implementation Fund within the Department of Health and Human Services (HHS). The Fund shall be used for Federal administrative expenses necessary to carry out the requirements of the Patient Protection and Affordable Care Act of 2010 (P.L. 111-148) and the Health Care and Education Reconciliation Act of 2010.

HHS has used implementation funds to primarily support salaries, benefits, contracts, and infrastructure for various health reform initiatives, including supporting the rate review and medical loss ratio provisions. A portion of these funds have also gone to support the establishment of the Federally Facilitated Marketplace, including the building of IT systems to continue expanding access to health care going forward.

The Department of Treasury required funding to implement multiple tax changes, including the Small Business Tax Credit, expanded adoption credit, W-2 changes for loan forgiveness, charitable hospital requirements, and planning for Marketplaces. The Department of Labor required funds to conduct compliance assistance; modify or develop IT systems that support data collection, reporting, policy and research; and develop infrastructure for the newly required Multiple Entity Welfare Arrangements reporting and registration within the Affordable Care Act.

The Office of Personnel Management (OPM) required funding to plan for implementing and overseeing Multi-State Plan Options for the Marketplaces and allowing Tribes and Tribal organization to purchase Federal health and life insurance for their employees. At least two Multi-State Plans will be offered on each Marketplace. OPM is also assisting HHS by implementing an interim Federal external appeals process prior to the establishment of a permanent Federal appeals process.

Budget Allocation
In FY 2014, $70,205,000 of this funding was obligated by agencies within HHS and external federal partners. In FY 2015, HHS estimates that the remaining funds will be allocated to support ACA implementation efforts.