Health Insurance and Implementation Fund
HEALTH INSURANCE REFORM IMPLEMENTATION FUND

Budget Summary
(Dollars in Thousands)

<table>
<thead>
<tr>
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<th>FY 2017</th>
<th>FY 2018</th>
<th>FY 2019</th>
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<tbody>
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<td>Obligations*</td>
<td>-$591</td>
<td>$5,669</td>
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* $1,000,000,000 was appropriated in the Health Care and Education Reconciliation Act of 2010

Authorizing Legislation: Health Care and Education Reconciliation Act, Section 1005, FY 2010

FY 2018 Authorization: Health Care and Education Reconciliation Act, Section 1005, FY 2018

Indefinite 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) appropriated $1,000,000,000 to the Health Insurance Implementation Fund within the Department of Health and Human Services (HHS). The Fund was used for Federal administrative expenses necessary to carry out the mandates 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 used implementation funds to primarily support salaries, benefits, contracts, and infrastructure for various provisions, including rate review and medical loss ratio. A portion of these funds also supported the establishment of the Exchanges, including the building of IT systems.

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 Exchanges. 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 Obamacare.

The Office of Personnel Management (OPM) required funding to plan for implementing and overseeing Multi-State Plan Options for the Exchanges and allowing Tribes and Tribal organization to purchase Federal health and life insurance for their employees. OPM also assisted HHS by implementing an interim Federal external appeals process prior to the establishment of a permanent Federal appeals process.

Budget Request

In FY 2017, a net $591,510 of this funding was deobligated by agencies within HHS and external federal partners. In FY 2018, HHS estimates that the small amount of remaining funds will be obligated. It is the Department’s current projection that no remaining funds from this account will be available for obligation in FY 2019.