

**Table T10-0094**  
**Revenue Impact of the Roadmap for America's Future Act of 2010<sup>1</sup>, 2011-2020<sup>2</sup>**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Fiscal Year Revenue (% of GDP)</b>										
Roadmap - Assuming all tax units opt into the alternative system	<b>16.4</b>	<b>16.4</b>	<b>16.3</b>	<b>16.3</b>	<b>16.4</b>	<b>16.4</b>	<b>16.5</b>	<b>16.6</b>	<b>16.7</b>	<b>16.8</b>
Individual + Payroll + Estate <sup>3</sup>	12.2	12.3	12.3	12.3	12.4	12.5	12.6	12.7	12.8	12.8
Other revenue	1.3	1.2	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9
Business Consumption Tax (BCT)	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Refundable Health Credit	-1.3	-1.3	-1.3	-1.3	-1.3	-1.3	-1.2	-1.2	-1.2	-1.2
Roadmap - Assuming tax units choose the system that minimizes tax liability	<b>16.1</b>	<b>16.2</b>	<b>16.1</b>	<b>16.0</b>	<b>16.1</b>	<b>16.2</b>	<b>16.3</b>	<b>16.4</b>	<b>16.5</b>	<b>16.6</b>
Individual + Payroll + Estate <sup>3</sup>	11.8	12.1	12.1	12.1	12.1	12.2	12.3	12.4	12.5	12.6
Other revenue	1.3	1.2	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9
Business Consumption Tax (BCT)	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Refundable Health Credit	-1.3	-1.3	-1.3	-1.3	-1.3	-1.3	-1.2	-1.2	-1.2	-1.2
CBO Baseline (Jan. 2010)	<b>17.8</b>	<b>18.8</b>	<b>19.3</b>	<b>19.7</b>	<b>19.7</b>	<b>19.8</b>	<b>19.9</b>	<b>20.0</b>	<b>20.1</b>	<b>20.2</b>
CBO Alternative Baseline (Jun. 2009)	<b>17.3</b>	<b>18.1</b>	<b>18.3</b>	<b>18.4</b>	<b>18.5</b>	<b>18.6</b>	<b>18.6</b>	<b>18.5</b>	<b>18.6</b>	<b>18.6</b>
<i>Memo:</i>										
GDP (CBO, Jan. 2010)	14,992	15,730	16,676	17,606	18,421	19,223	20,036	20,823	21,667	22,544

Sources: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5), "The Budget and Economic Outlook: Fiscal Years 2010 to 2020", CBO (January 2010), and "An Analysis of the Roadmap for America's Future Act of 2010", CBO (January 27, 2010).

(1) Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT;(b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses.

(2) Fiscal years. Revenue impact is not equal to tax liability. Negative tax liability is treated as an outlay and not subtracted from tax receipts.

(3) Excluding the refundable health care credit