### I. Extension of Highway Trust Fund Expenditure Authority and Related Taxes

A. Extension of Trust Fund Expenditure Authority
   (sunset 9/30/14) ............................................................... 7/1/12 - No Revenue Effect -

B. Extension of Highway-Related Taxes
   (sunset 9/30/16 [1]) .......................................................... 7/1/12 - No Revenue Effect -

**Total of Extension of Highway Trust Fund Expenditure Authority and Related Taxes**

I. Revenue Provisions

A. Leaking Underground Storage Tank Trust Fund -
   Transfer $2.4 Billion from the Leaking Underground Storage Tank Trust Fund to the Highway Account of the Highway Trust Fund.................................................. DOE - No Revenue Effect -

B. Pension Provisions

1. Pension Funding Stabilization (Interest Rate Within Specified Percentage of 25-Year Average) [2].............. pyba 12/31/11 595 2,391 4,576 5,144 3,765 1,671 274 -807 -2,328 -3,121 -2,766 1 8,142 9,394

2. PBGC Premiums [3]:
   a. Cap single-employer variable-rate premiums.............. pyba 2012 --- --- -140 -260 -280 -130 -60 -20 -10 -10 -10 --- --- --- --- 50 225 225 250 200 200 150 100 500 1,400
   b. Single-employer program:
      1. Increase flat-rate premiums................................. pyba 2012 --- --- 200 400 400 500 530 570 600 630 630 670 2,030 5,130
      2. Variable-rate premiums....................................... pyba 2012 --- --- --- 760 1190 810 570 370 290 330 390 2,760 4,710
   c. Multiemployer program - increase flat-rate premiums........................................ pyba 2012 --- --- 20 15 15 25 25 25 30 30 30 40 100 255
   d. Interaction.............................................................. --- --- --- --- 50 225 225 250 200 200 150 100 500 1,400

3. Extend and Modify Transfer of Excess Pension Assets to Retiree Health Accounts (sunset 12/31/21) and Allow Section 420 to Apply to Life Insurance Benefits.............. tma DOE --- --- 20 41 42 43 44 45 47 48 24 145 354

4. Exception to Early Distribution Tax for Phased Retirement Annuities and Composite Retirement Annuities under New Federal Phased Retirement Program...................... DOE - Negligible Revenue Effect -

### ESTIMATED REVENUE EFFECTS OF THE CONFERENCE AGREEMENT FOR THE REVENUE PROVISIONS CONTAINED IN DIVISION D OF MAP-21

**THE "HIGHWAY INVESTMENT, JOB CREATION, AND ECONOMIC GROWTH ACT OF 2012"

**Fiscal Years 2012 - 2022

[Millions of Dollars]
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<tr>
<td>C. Additional Transfers to the Highway Trust Fund..........................</td>
<td>DOE</td>
<td></td>
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<td>D. Expand the Definition of a Tobacco Manufacturer to Include Businesses Making Available Roll-Your-Own Cigarette Machines for Consumer Use..........................</td>
<td>ara DOE</td>
<td>2</td>
<td>12</td>
<td>13</td>
<td>11</td>
<td>10</td>
<td>9</td>
<td>8</td>
<td>7</td>
<td>7</td>
<td>7</td>
<td>7</td>
<td>57</td>
<td>94</td>
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<tr>
<td>Total of Revenue Provisions......................................................................</td>
<td>597</td>
<td>2,623</td>
<td>4,884</td>
<td>6,161</td>
<td>5,477</td>
<td>3,183</td>
<td>1,681</td>
<td>425</td>
<td>-1,134</td>
<td>-1,936</td>
<td>-1,545</td>
<td>22,924</td>
<td>20,417</td>
<td></td>
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<tr>
<td>NET TOTAL ...........................................................................................................</td>
<td>597</td>
<td>2,623</td>
<td>4,884</td>
<td>6,161</td>
<td>5,477</td>
<td>3,183</td>
<td>1,681</td>
<td>425</td>
<td>-1,134</td>
<td>-1,936</td>
<td>-1,545</td>
<td>22,924</td>
<td>20,417</td>
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Joint Committee on Taxation

-------------------------------------- NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 1, 2012.

Legend for "Effective" column:
ara = articles removed after
DOE = date of enactment
tma = transfers made after

[2] Estimate includes the following off-budget effects:

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<tbody>
<tr>
<td>Revenue ..................................................................................................................</td>
<td>595</td>
<td>2,391</td>
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<td>5,144</td>
<td>3,765</td>
<td>1,671</td>
<td>274</td>
<td>-807</td>
<td>-2,328</td>
<td>-3,121</td>
<td>-2,766</td>
<td>18,142</td>
<td>9,394</td>
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<tr>
<td>OASDI ......................................................................................................................</td>
<td>---</td>
<td>114</td>
<td>213</td>
<td>212</td>
<td>172</td>
<td>81</td>
<td>-10</td>
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<td>-247</td>
<td>-277</td>
<td>-230</td>
<td>792</td>
<td>-73</td>
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<td>Direct Spending Effects [3] ...................................................................................</td>
<td>---</td>
<td>---</td>
<td>75</td>
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<td>225</td>
<td>225</td>
<td>200</td>
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<td>-25</td>
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<td>-150</td>
<td>625</td>
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[3] Estimate provided by the Congressional Budget office.