
"Affordable" Healthcare Costs Billions in New Taxes

ACTION – (a) Step One: Elect New President; (b) Step Two: Repeal Obamacare

After a labored and torturous birth, the big "baby" named H.R. 3590, weighed in at 1,990 pages and in just three days, it gained to 2,032 pages and counting. That monstrously pudgy heavy-weight had good reason to be hefty, after months of force-feeding by dedicated admirers telling the expectant public it "has to pass so we can see what's in it," and pass it did!

What a delivery it was – not in a hospital, but in Congress. The attendants called their precious offspring "Affordable Care," short for "Patient Protection and Affordable Care Act (PPACA)," but it already had a nickname – "Obamacare" – in honor of its daddy.

Its birth was costly, but by the time it's full-grown the "silver spoon in its mouth" will make it the most costly delivery ever! After daddy signed its birth certificate March 22, 2010, the baby chose – of all things – to take its first bite out of charitable hospitals. Now, watch baby grow!

Obamacare Tax Began in 2010

Authorization

Since 2010, each hospital that treats charity patients must pay a \$50,000 excise tax, if they fail to meet Obamacare regulations set by the Department of Health and Human Services.

PPACA, pages 1,961-1,971

\$4.5 billion tax hike occurred by the IRS codification of the "economic substance doctrine" allowing the IRS (at its discretion) to, arbitrarily, disallow legal tax deductions and other legal tax-minimizing plans.

Reconciliation Act, pages 108-113

\$23.6 billion tax hike on a type of bio-fuel

Reconciliation Act, page 105

\$2.3 billion annual tax on innovator drug companies relative to share of sales made that year.

PPACA, pages 1,971-1,980

\$0.4 billion Blue Cross/Blue Shield tax increase eliminates current special tax deduction.

PPACA, page 2,004

\$2.7 billion in new ten percent excise taxes on use of indoor tanning salons.

PPACA, pages 2,397-2,399

Obamacare Taxes Expanded in 2011

\$5 billion "medicine cabinet tax" stops the use of health savings accounts (HSA), flexible spending accounts (FSA) or health reimbursement pre-tax dollars to buy non-prescription, over-the-counter medicine (except insulin).

PPACA, pages 1,957-1,959

\$1.4 billion HSA tax increased from 10 to 20 percent on non-medical early withdrawals, while IRAs and other tax-advantaged accounts remained at 10 percent.

PPACA, page 1,959

Obamacare Taxes Expanded Again in 2012

Employer reporting of insurance on W-2, as a preamble to taxing employee health benefits on tax returns.

PPACA, page 1,957

Obamacare Taxes Expand Further in 2013

\$123 billion new surtax of 3.8 percent on investment income earned in households making at least \$250,000 (\$200,000 single). *PPACA, pages 87-93*

\$86.8 billion jump in Medicare payroll tax, from 1.45 to 2.9 percent for single earning \$200,000 and marrieds earning \$250,000, from 2.9 to 3.8 percent for self-employed individuals. *PPACA, pages 2000-2003; 87-93*

\$20 billion excise tax hike of 2.3 percent on medical device manufacturers, exempts items retailing for <\$100. *PPACA, pages 1980-1986*

\$15.2 billion increase by imposing a threshold of 10 percent (up from 7.5 percent) of adjusted gross income for medical itemized deductions, waived for 65+ taxpayers in 2013-2016 ONLY. *PPACA, pages 1994-1995*

\$13 billion cap on FSA of \$2,500 (now unlimited), indexed to inflation after 2013. This FSA is, also, known as the “Special Needs Kids Tax” used by many thousands of families with special needs children to pay for special needs education, which can exceed \$14,000 per year. *PPACA, pages 2,388-2389*

\$4.5 billion by eliminating the tax deduction for employer-provided retirement Rx drug coverage in coordination with Medicare Part D. *PPACA, page 1994*

\$0.6 billion by limiting to \$500,000 the annual compensation for health insurance executives. *PPACA, pages 1995-2000*

Obamacare Taxes Soar in 2014, 2015 and 2016

In 2014, a one percent individual mandate excise tax (based on income and marriage status) will be charged anyone that does not buy “qualifying” health insurance.

In 2015 the tax increases to two percent.

In 2016 it increases to 2.5 percent.

Exemptions Determined by HHS: religious objectors, undocumented immigrants, prisoners, those earning less than the poverty line, members of Indian tribes, and hardship cases.

PPACA, pages 317-337

\$65 billion over ten years collected as a \$2,000 Employer Mandate Tax on employers of 50 or more employees, if the employer does not offer health coverage and at least one employee qualifies for a health tax credit and gets coverage at the exchange, the employer is fined \$3,000. If the employer requires a waiting period of 30-60 days to enroll in coverage, the employer must pay a fine of \$400 per employee (\$600 if the period is 60 days or longer).

PPACA, pages 345-346

\$60.1 billion tax on health insurers imposed relative to health insurance premiums collected that year, phases in gradually until 2018, fully-imposed on firms with \$50 million in profits.

PPACA, pages 1,986-1,993

Obamacare Taxes Continue Escalating, 2018 and Beyond

\$32 billion in s new 40 percent excise tax on comprehensive health insurance (“Cadillac” health plans) of \$10,200 for singles; \$27,500 for family plans or higher: \$11,500 for singles; \$29,450 for families of early retirees and high-risk professions. CPI + 1 percentage point indexed.

PPACA, pages 1,941-1,956

NEA, Top Political Campaign Spender in the U.S. Educating for a “New World Order”

In 1978 the National Education Association (NEA) boasted of 1.9 million members, some 90 percent were classroom teachers. At that time, NEA’s student association had over 50,000 members in more than 1,200 local associations at U.S. colleges and universities. As, arguably, the largest labor union in the U.S., NEA represented 8,500 K – 12 teacher-organizations that negotiated collective bargaining contracts with school systems, as well as 138 higher education faculty organizations on 207 campuses in the U.S.

The NEA openly endorses political candidates, including Jimmy Carter and Walter Mondale for president and vice president, who paid them off by creating a stand-alone federal Department of Education, as promised. Formerly, DOE was part of the Department of Health, Education and Welfare. With new clout, NEA became a major force in the cultural transformation of the U.S., by redefining education goals, the curriculum and roles of teachers.

In a September 1978 *Freeman Digest* interview, NEA president Katherine Barrett described their education plan this way: “We will need to recognize that the so-called ‘basic skills,’ which currently represent nearly the total effort in elementary schools, will be taught in one quarter of the present school day.... When this happens – and it’s near – the teacher can rise to his true calling. More than a dispenser of information, the teacher will be a conveyor of values, a philosopher.... **Teachers no longer will be victims of change; we will be agents of change.**”

“Change Agent” Strategies Openly Supported and Implemented by NEA Since 1978

Behavior modification, compulsory education from very early childhood, family planning, sex education, population control, a new global society, the Equal Rights Amendment, collective bargaining, decriminalization of marijuana, a national environmental policy, a national energy policy, secular humanism, a cabinet level office of education, the United Nations, student rights, federal day-care centers, public welfare, national health insurance, teacher strikes, school busing, planned program budgeting system, increased federal aid and control of education, and Dr. Henry Steele Commanger’s *Declaration of Inter-dependence*, publicly supported by NEA on July 4, 1976, to replace the *Declaration of Independence*

Openly Opposed by NEA, Since 1978

Local control of public schools, local financing of public schools, parental supervision of textbooks, Proposition-13-type legislation (public initiatives), and tuition tax credits

May 1984: *Schooling & Technology Volume 3, Planning for the Future: A Collaborative Model* explained the attitude of educators toward computers as follows: “Won’t it be wonderful when the child in the smallest county in the most distant area or in the most confused urban setting can have the equivalent of the finest school in the world on that terminal, and **no one can get between that child and that curriculum?**”

Master Plan: “Desired Learning Outcomes”

In 1984, with a computerized plan under way in West Virginia, educators stated: “Student mastery of learning outcomes is the highest priority of the Master Plan ... that will include specific learning outcomes for students in all subject areas ... all will relate directly to the desired student learning outcomes.” California had adopted a less comprehensive plan.

Southeastern Regional Council Agenda: Let Computers do the Thinking

The 1984 Schooling and Technology Planning for the Future conference explained educational changes with questions and answers from the speakers: “Must you memorize the multiplication tables?” Their answer, “Maybe not ... the burden of producing the future knowledge ... is going to be transferred from the human head to this machine [that] will reason, draw conclusions, make judgments, and understand both the written and the spoken word.”

Their unconventional attitude about spelling and writing: “We are brought up with the idea that if you misspell words, it’s a negative comment on you.... So I’m saying, spelling may be important, but ... Once you get out of the academic world, writing is not a survival skill.”

In came Whole Language, with humanism as its base, and turned education up-side-down. Students were encouraged to use “invented” spelling that would never be corrected; opinions became neither right nor wrong; ability grouping was abandoned; cooperative learning replaced personal effort; bilingualism was encouraged; humanistic values and ethics were adopted in all subjects; and, sadly, outcome-based education kept all learning at the lowest achiever’s level.

Outcome-Based Education (OBE): Third Prong is Psychology, Humanistic-Style

OBE determines what students should (a) know (concepts), (b) do (processes and skills), and (c) be like (attitudes and values). The “be like” prong asks, “What are the *targeted* attitudes and values?” OBE answers by dividing diversity into eleven dimensions, listing sexual orientation as number ten and explaining, “Strategies and positive attitudes can be learned and practiced.” Conclusion: sexual morality was targeted for change, causing massive sexual confusion.

Significantly, Georgia’s school counselors and social workers may legally practice psychology on students without parental knowledge or consent, though a professional psychologist or psychiatrist must have parental permission before using the same techniques on a minor.

Behavior modification and value clarification are psychological strategies outlined in *Values Clarification, A Handbook of Practical Strategies for Teachers and Students*¹ that explains: “[Y]oung people brought up by moralizing adults are not prepared to make their own responsible choices.... Where does he learn whether he wants to stick to the old moral and ethical standards or try new ones? ... The values-clarification approach tries to help young people answer some of these questions and build their own value system.”

2012: NEA Wants to Train Each Child from Birth

On page three, please re-read the paragraph, entitled “Change Agent Strategies” supported by NEA in 1978. Then, read the **new NEA Resolution B-1** that, if implemented, would subject each child to unrestricted in-school psychological strategies, beginning at birth. Ponder this:

“Resolution B-1. Early Childhood Education. The NEA supports early childhood education ... from birth through age eight ... a high-quality program of transition ... from home and/or preschool to the public kindergarten or first grade ... also believes that early childhood education programs should include a full continuum ... for parents/guardians and children, including child-care, child development, developmentally appropriate and diversity-based curricula, special education and appropriate bias-free screening devices ... federal legislation should be enacted ... [and] include mandatory kindergarten with compulsory attendance.”

¹ Readers are directed to the National Humanistic Education Center for other values clarification materials and workshops.

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