

Table S-1. Budget Totals
(In billions of dollars and as a percent of GDP)

												Totals			
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	
Budget Totals in Billions of Dollars:															
Receipts	2,524	2,186	2,381	2,713	3,081	3,323	3,500	3,675	3,856	4,042	4,234	4,446	14,997	35,250	
Outlays	2,983	3,938	3,552	3,625	3,662	3,856	4,069	4,258	4,493	4,678	4,868	5,158	18,764	42,219	
Deficit	459	1,752	1,171	912	581	533	570	583	637	636	634	712	3,767	6,969	
Debt held by the public	5,803	8,364	9,509	10,436	10,985	11,505	12,070	12,659	13,297	13,932	14,557	15,370			
Debt net of financial assets	5,297	6,943	8,072	8,960	9,541	10,073	10,642	11,224	11,860	12,495	13,129	13,840			
Gross domestic product (GDP)	14,222	14,240	14,729	15,500	16,470	17,498	18,386	19,205	20,060	20,952	21,884	22,858			
Budget Totals as a Percent of GDP:															
Receipts	17.7%	15.4%	16.2%	17.5%	18.7%	19.0%	19.0%	19.1%	19.2%	19.3%	19.3%	19.5%	18.1%	18.7%	
Outlays	21.0%	27.7%	24.1%	23.4%	22.2%	22.0%	22.1%	22.2%	22.4%	22.3%	22.2%	22.6%	22.8%	22.6%	
Deficit	3.2%	12.3%	8.0%	5.9%	3.5%	3.0%	3.1%	3.0%	3.2%	3.0%	2.9%	3.1%	4.7%	3.9%	
Debt held by the public	40.8%	58.7%	64.6%	67.3%	66.7%	65.8%	65.6%	65.9%	66.3%	66.5%	66.5%	67.2%			
Debt net of financial assets	37.2%	48.8%	54.8%	57.8%	57.9%	57.6%	57.9%	58.4%	59.1%	59.6%	60.0%	60.5%			

Table S-2. Effect of Budget Proposals on Projected Deficits

(Deficit increases (+) or decreases (-) in billions of dollars)

	Totals												
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Projected deficits in the baseline projection of current policy¹	1,509.1	1,178.0	1,033.1	757.5	734.0	791.0	811.0	877.6	892.6	906.3	1,002.1	4,493.6	8,983.2
Percent of GDP	10.6%	8.0%	6.7%	4.6%	4.2%	4.3%	4.2%	4.4%	4.3%	4.1%	4.4%	5.6%	4.9%
Reserve funds:													
Health reform:													
<i>Health savings²</i> .....	.....	-1.8	-5.1	-18.0	-24.5	-34.3	-40.0	-47.1	-49.5	-44.8	-50.8	-83.7	-316.0
<i>Limit the rate at which itemized reductions reduce tax liability to 28 percent²</i> .....	.....	.....	-11.1	-30.8	-33.5	-35.5	-37.3	-39.3	-41.4	-43.4	-45.6	-110.8	-317.8
Net total with additional savings and cost of health care benefits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Climate revenues: ³													
Dedicated to climate policy (clean energy technologies) .....	.....	.....	.....	-15.0	-15.0	-15.0	-15.0	-15.0	-15.0	-15.0	-15.0	-45.0	-120.0
Dedicated to Making Work Pay .....	.....	.....	.....	-63.7	-64.1	-64.7	-65.3	-66.0	-66.7	-67.3	-68.0	-192.5	-525.7
Placeholder for potential additional financial stabilization efforts	250.0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax cuts for families and businesses ⁴	28.5	49.0	19.3	90.3	96.3	102.3	108.3	113.2	116.9	120.4	124.2	357.3	940.2
Other revenue changes and loophole closers	-0.0	-1.0	-16.6	-28.0	-37.1	-42.9	-43.7	-44.5	-45.3	-46.3	-48.0	-125.7	-353.5
Proposed changes in mandatory programs and user fees	0.2	-5.0	5.1	0.7	-2.1	-2.5	1.4	4.7	7.1	9.9	11.3	-3.6	30.7
Proposed changes in appropriated ("discretionary") programs:													
Cost of overseas contingency operations	-31.2	-60.3	-118.6	-138.9	-149.7	-156.9	-163.1	-168.1	-173.1	-178.3	-183.5	-624.3	-1,490.4
Department of Defense (051) excluding overseas contingency operations .....	.....	5.7	6.1	3.7	1.7	1.5	1.8	0.8	0.7	0.7	0.6	18.8	23.4
Other appropriated programs	3.8	19.8	16.2	29.2	39.5	45.7	52.4	54.8	55.8	56.7	58.7	150.4	428.7
Subtotal, appropriated programs	-27.4	-34.8	-96.2	-106.0	-108.5	-109.6	-108.9	-112.5	-116.6	-120.9	-124.2	-455.2	-1,038.3
Subtotal, policy proposals	251.2	8.2	-88.4	-121.6	-130.5	-132.4	-123.2	-120.1	-119.7	-119.3	-119.6	-464.7	-1,066.5
Upper-income tax provisions dedicated to deficit reduction	0.2	-1.1	-28.5	-49.0	-58.2	-67.3	-74.6	-80.6	-86.6	-92.3	-98.6	-204.0	-636.7
Debt service	-8.4	-13.7	-4.4	-5.5	-12.8	-21.6	-30.6	-40.0	-49.9	-60.7	-71.9	-57.9	-311.0
Total reduction in projected deficits	243.0	-6.5	-121.3	-176.2	-201.4	-221.2	-228.3	-240.7	-256.2	-272.3	-290.1	-726.6	-2,014.3
Resulting deficits in 2010 Budget	1,752.1	1,171.4	911.9	581.3	532.6	569.7	582.6	636.9	636.4	634.0	712.0	3,767.0	6,968.9
Percent of GDP	12.3%	8.0%	5.9%	3.5%	3.0%	3.1%	3.0%	3.2%	3.0%	2.9%	3.1%	4.7%	3.9%

Table S-2. Effect of Budget Proposals on Projected Deficits—Continued
(Deficit increases (+) or decreases (–) in billions of dollars)

	Totals												
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
<i>Memorandum, proposed changes in appropriated (“discretionary”) budget authority:</i>													
Funding for overseas contingency operations	-50.3	-64.6	-148.3	-152.6	-157.2	-161.9	-166.7	-171.6	-176.6	-181.8	-187.1	-684.6	-1,568.4
Department of Defense (051) excluding overseas contingency operations .....	.....	10.3	6.9	3.1	.....	.....	.....	.....	.....	.....	.....	20.3	20.3
Other appropriated programs	7.1	31.3	29.5	47.5	49.7	53.9	53.3	54.2	53.6	53.6	55.6	212.0	482.2
Total, appropriated funding (budget authority)	-43.2	-23.0	-111.9	-102.0	-107.4	-107.9	-113.3	-117.4	-123.0	-128.2	-131.6	-452.3	-1,065.9

¹ See Tables S-3 and S-5 for information on the baseline projection of current policy.

² Non-additive.

³ Shown here are those proceeds from auctioning emission allowances that are reserved for clean energy technology initiatives and to compensate families through the Making Work Pay tax cut. These proceeds are included in the grand totals as receipts, though they could alternatively be considered offsets to outlays. All additional net proceeds will be used to further compensate the public.

⁴ Includes refundable tax credits.

Table S-3. Baseline Projection of Current Policy by Category¹
(In billions of dollars)

												Totals		
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Outlays:														
Appropriated ("discretionary") programs:														
Department of Defense (051) including cost of overseas contingency operations	593	697	728	727	739	757	773	792	811	831	851	872	3,723	7,881
Other appropriated programs	528	609	675	656	624	621	622	630	642	656	671	686	3,199	6,483
Subtotal, appropriated programs	1,120	1,307	1,403	1,383	1,363	1,378	1,395	1,422	1,453	1,487	1,522	1,558	6,922	14,364
Mandatory programs:														
Social Security	612	662	695	721	749	790	839	891	948	1,008	1,072	1,141	3,794	8,854
Medicare	386	425	453	498	501	556	605	651	724	756	781	872	2,613	6,397
Medicaid	201	259	290	274	280	299	322	347	375	404	435	468	1,466	3,495
Troubled Asset Relief Program (TARP) .....	.....	247	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other mandatory programs	411	673	575	540	437	446	479	479	495	499	508	537	2,477	4,994
Subtotal, mandatory programs	1,610	2,266	2,014	2,033	1,967	2,091	2,244	2,369	2,541	2,668	2,796	3,018	10,349	23,741
Net interest	253	148	178	287	383	447	495	539	579	614	651	694	1,790	4,866
Disaster costs ² .....	.....	4	11	16	18	20	23	25	26	27	29	30	88	226
Total outlays	2,983	3,724	3,606	3,718	3,732	3,936	4,157	4,354	4,599	4,795	4,998	5,300	19,149	43,196
Receipts:														
Individual income taxes	1,146	972	1,081	1,218	1,378	1,493	1,595	1,690	1,786	1,888	1,995	2,109	6,763	16,232
Corporation income taxes	304	180	249	292	348	387	391	423	442	461	486	511	1,667	3,990
Social insurance and retirement receipts:														
Social Security payroll taxes	658	654	682	719	756	803	842	879	925	962	1,004	1,048	3,801	8,620
Medicare payroll taxes	194	191	196	210	222	235	247	258	272	283	295	308	1,110	2,525
Unemployment insurance	40	44	52	58	65	67	66	61	57	62	58	62	307	607
Other retirement	9	9	9	8	9	9	9	9	9	9	9	9	43	86
Excise taxes	67	71	78	83	87	88	90	91	92	93	94	95	427	893
Estate and gift taxes	29	26	20	23	25	27	27	29	31	33	36	38	121	288
Customs duties	28	24	24	29	33	37	40	43	46	47	49	50	164	399
Deposits of earnings, Federal Reserve System	34	28	22	29	36	39	42	43	45	47	48	50	168	402
Other miscellaneous receipts	17	16	16	16	17	17	17	17	18	18	18	18	84	172
Total receipts	2,524	2,215	2,428	2,685	2,975	3,202	3,366	3,543	3,722	3,903	4,091	4,298	14,656	34,213
Deficit	459	1,509	1,178	1,033	757	734	791	811	878	893	906	1,002	4,494	8,983
On-budget deficit	642	1,647	1,313	1,187	931	928	991	1,009	1,080	1,087	1,094	1,180	5,350	10,801
Off-budget surplus (-)	-183	-138	-135	-154	-174	-194	-200	-198	-203	-194	-188	-178	-857	-1,818

Table S-3. Baseline Projection of Current Policy by Category¹—Continued
(In billions of dollars)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	Totals
<i>Memorandum, funding (budget authority) for appropriated programs:</i>															
Department of Defense (051) including funding for overseas contingency operations	666	712	718	733	750	768	786	805	825	845	865	887	3,756	7,983	7,983
Other appropriated programs	554	826	568	579	592	606	620	634	649	664	680	696	2,965	6,288	6,288
Total, appropriated funding	1,219	1,538	1,286	1,312	1,342	1,374	1,406	1,440	1,474	1,509	1,545	1,583	6,721	14,271	14,271

¹ See Table S-5 for information on adjustments to the Budget Enforcement Act (BEA) baseline.

² These amounts represent the statistical probability of a major disaster requiring federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

SUMMARY TABLES

Table S-4. Proposed Budget by Category
(In billions of dollars)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	Totals
Outlays:															
Appropriated ("discretionary") programs:															
Department of Defense (051) including cost of overseas contingency operations	593	666	673	614	604	609	618	631	644	659	674	689	3,118	6,414	3,118
Other appropriated programs	528	613	695	672	653	661	668	682	697	711	727	745	3,349	6,911	3,349
Subtotal, appropriated programs	1,120	1,279	1,368	1,286	1,257	1,269	1,286	1,313	1,341	1,370	1,401	1,434	6,467	13,325	6,467
Mandatory programs:															
Social Security	612	662	695	719	747	787	835	887	944	1,006	1,070	1,139	3,784	8,831	3,784
Medicare	386	425	453	498	500	555	603	650	723	756	781	872	2,608	6,391	2,608
Medicaid	201	259	290	274	280	299	322	347	374	403	435	468	1,464	3,492	1,464
Troubled Asset Relief Program (TARP) .....	.....	247	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Placeholder for potential additional financial stabilization efforts .....	.....	250	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other mandatory programs	411	673	571	549	482	491	527	527	545	552	562	594	2,620	5,400	2,620
Subtotal, mandatory programs	1,610	2,516	2,009	2,040	2,009	2,132	2,287	2,412	2,587	2,717	2,848	3,073	10,477	24,113	10,477
Net interest	253	139	164	283	378	434	474	509	539	564	590	622	1,732	4,555	1,732
Disaster costs ¹ .....	.....	4	11	16	18	20	23	25	26	27	29	30	88	226	27
Total outlays	2,983	3,938	3,552	3,623	3,662	3,856	4,069	4,258	4,493	4,678	4,868	5,158	18,764	42,219	18,764
Receipts:															
Individual income taxes	1,146	958	1,061	1,243	1,393	1,516	1,625	1,719	1,817	1,923	2,033	2,152	6,837	16,480	6,837
Corporation income taxes	304	165	222	302	369	414	423	455	474	494	518	544	1,730	4,215	1,730
Social insurance and retirement receipts:															
Social Security payroll taxes	658	654	682	719	756	804	843	879	926	963	1,005	1,049	3,804	8,627	963
Medicare payroll taxes	194	191	196	210	222	235	247	258	272	283	295	308	1,111	2,527	283
Unemployment insurance	40	44	53	58	65	67	66	60	57	62	57	62	309	606	62
Other retirement	9	9	9	8	9	9	9	9	9	9	9	9	43	86	9
Excise taxes	67	71	77	75	78	79	80	81	82	83	83	84	390	804	83
Estate and gift taxes	29	26	20	23	25	27	27	29	31	33	36	38	121	288	36
Customs duties	28	24	23	28	33	37	40	43	46	47	49	50	163	397	47
Deposits of earnings, Federal Reserve System	34	28	22	29	36	39	42	43	45	47	48	50	168	402	48
Climate revenues .....	.....	.....	.....	.....	79	79	80	80	81	82	82	83	237	646	82
Other miscellaneous receipts	17	16	16	16	17	17	18	17	17	17	17	18	85	172	17
Total receipts	2,524	2,186	2,381	2,713	3,081	3,323	3,500	3,675	3,856	4,042	4,234	4,446	14,997	35,250	4,446
Deficit	459	1,752	1,171	912	581	533	570	583	637	638	634	712	3,767	6,969	3,767

Table S-4. Proposed Budget by Category—Continued

(In billions of dollars)

	Totals													
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
On-budget deficit	642	1,890	1,312	1,073	762	734	777	789	848	840	831	899	4,658	8,865
Off-budget surplus (-)	-183	-138	-140	-161	-180	-202	-208	-206	-211	-203	-197	-187	-891	-1,896
<i>Memorandum, funding (budget authority) for appropriated programs:</i>														
Department of Defense (051) including funding for overseas contingency operations	666	662	664	592	601	611	625	639	653	668	684	699	3,092	6,435
Other appropriated programs	554	833	599	609	640	656	674	688	703	718	734	752	3,176	6,770
Total, appropriated funding	1,219	1,495	1,263	1,200	1,240	1,267	1,298	1,326	1,357	1,386	1,417	1,451	6,268	13,205

¹ These amounts represent the statistical probability of a major disaster requiring federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-5. Bridge from Budget Enforcement Act Baseline to Baseline Projection of Current Policy

	(In billions of dollars)											Totals			
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010–2014	2010–2019	
BEA baseline deficit/surplus (-)	458.6	1,211.7	650.7	459.2	194.3	101.1	83.7	53.1	71.3	30.1	-23.4	-5.7	1,488.9	1,614.4	
Adjustments to reflect current policies:															
Index to inflation the 2009 parameters of the AMT as enacted in the American Recovery and Reinvestment Act			14.7	71.6	34.0	39.2	46.1	54.3	63.1	72.6	83.9	96.3	205.6	575.9	
Continue the 2001 and 2003 tax cuts ¹		0.2	6.2	154.0	234.1	264.3	294.4	315.2	330.0	344.7	360.5	377.8	953.1	2,681.3	
Account for additional expected Medicare physician payments			13.8	24.4	29.4	37.2	42.3	43.3	41.1	34.5	30.8	32.9	147.1	329.6	
Continue Transitional Medical Assistance and Qualified Individuals programs		*	0.9	1.3	1.5	1.5	1.6	1.7	1.9	2.0	2.2	2.3	6.9	16.9	
Correct baseline growth rates for pay and social insurance administrative expenses			-2.1	-2.4	-2.4	-2.5	-2.6	-2.9	-3.2	-3.5	-3.9	-4.3	-12.0	-29.8	
Subtotal	0.2	33.6	248.9	296.5	339.8	381.8	411.6	432.8	450.3	473.5	505.0	1,300.7	3,573.9		
Adjustments to reflect legislation this session:															
American Recovery and Reinvestment Act		202.3	353.3	133.8	38.7	30.0	27.7	11.4	-0.5	-1.7	-1.1	-1.1	583.5	590.5	
2009 full-year appropriations		13.3	10.4	24.6	23.9	24.6	25.3	25.9	26.5	27.1	27.7	28.4	108.7	244.2	
Subtotal		215.5	363.7	158.4	62.5	54.6	52.9	37.3	26.0	25.4	26.6	27.3	692.2	834.7	
Adjustments to reflect costs of overseas contingency operations and disasters:															
Remove part-year overseas contingency operations funding (as enacted for 2009)			-40.6	-60.8	-64.7	-66.8	-68.6	-70.0	-71.2	-72.5	-73.8	-75.1	-76.5	-700.0	
Insert full-year overseas contingency operations funding (as enacted for 2008)		118.1	177.4	189.6	196.8	202.8	207.8	212.6	217.5	222.6	227.7	232.9	974.3	2,087.6	
Remove part-year international funding (as enacted for 2009)			-2.2	-3.1	-3.8	-4.0	-4.1	-4.3	-4.4	-4.5	-4.6	-4.7	-19.4	-42.4	
Insert international emergency funding (as enacted for 2008)		4.7	7.1	8.2	8.7	9.0	9.4	9.6	9.8	10.0	10.2	10.4	42.4	92.5	
Remove non-recurring emergency funding			-2.5	-7.7	-12.7	-16.3	-17.4	-17.8	-18.2	-18.6	-19.0	-19.4	-71.8	-167.0	
Insert statistical probability of future major disaster costs ²		3.6	10.9	15.9	18.3	20.5	22.6	24.8	26.2	27.5	28.8	30.1	88.2	225.5	
Subtotal	81.0	123.7	132.6	136.7	142.2	147.7	153.2	158.0	162.6	167.4	172.3	172.3	682.8	1,496.3	
Adjustment to Pell Status, for comparability:³															
Remove Pell Grants from appropriated category	-14.7	-18.8	-23.5	-19.5	-17.8	-18.1	-18.4	-18.7	-19.1	-19.4	-19.8	-20.1	-97.4	-194.5	
Add Pell Grants to mandatory category	14.7	18.8	23.5	19.5	17.8	18.1	18.4	18.7	19.1	19.4	19.8	20.1	97.4	194.5	
Subtotal															
Total program adjustments		296.7	521.0	539.9	495.8	536.6	582.5	602.1	616.8	638.3	667.5	704.6	2,675.7	5,905.0	
Debt service on adjustments		0.6	6.3	34.1	67.5	96.4	124.8	155.8	189.5	224.3	262.2	303.2	329.0	1,463.9	
Total adjustments		297.3	527.2	574.0	563.2	633.0	707.3	757.8	806.3	862.5	929.7	1,007.8	3,004.7	7,368.8	
Baseline projection of current policy deficit	458.6	1,509.1	1,178.0	1,033.1	757.5	734.0	791.0	811.0	877.6	892.6	906.3	1,002.1	4,493.6	8,983.2	

¹\$50 million or less.

²In continuing the 2001 and 2003 tax cuts, the estate tax is maintained at its 2009 parameters.

³These amounts represent the statistical probability of a major disaster requiring federal assistance for relief and reconstruction.

⁴The amount of the reclassification equals the existing and projected amounts of Pell as increased on a one-time basis by the Recovery Act.

Table S-6. Mandatory and Receipt Proposals

(Deficit increases (+) or decreases (-) in millions of dollars)

											Totals		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Tax Provisions:¹													
Tax cuts for families and individuals:													
Provide Making Work Pay Tax Credit ²	11,017	63,682	64,119	64,661	65,291	66,001	66,671	67,307	67,979	203,479	536,728
Expand Earned Income Tax Credit ²	19	4,013	3,961	3,961	4,006	4,090	4,176	4,268	4,364	11,954	32,858
Expand refundability of the Child Tax Credit ²	8,714	8,616	8,609	8,703	8,786	8,902	9,020	9,119	25,939	70,469
Expand saver's credit and automatic enrollment in IRAs and 401(k)s ²	257	3,018	4,707	5,926	6,909	7,722	8,371	8,916	9,406	13,908	55,232
Provide American Opportunity Tax Credit ²	932	6,770	7,487	8,144	9,237	10,036	10,312	10,646	11,295	23,333	74,859
Total, tax cuts for families and individuals	12,225	86,197	88,890	91,301	94,146	96,635	98,432	100,157	102,163	278,613	770,146
Tax cuts for businesses:													
Eliminate capital gains taxation on small businesses	297	734	1,026	1,345	1,695	2,076	297	7,173
Make research and experimentation tax credit permanent	3,111	5,486	6,142	6,785	7,384	7,960	8,530	9,103	9,680	10,281	28,908	74,462
Expand net operating loss carryback	27,800	35,700	-10,700	-10,200	-7,900	-5,600	-3,900	-2,700	-1,800	-1,300	-900	1,300	-9,300
Modify Federal Aviation Administration financing ³	7,225	7,599	7,980	8,260	8,559	8,869	9,190	9,527	9,873	31,064	77,082
Total, tax cuts for businesses	27,800	38,811	2,011	3,541	6,865	10,341	13,353	15,725	17,838	19,602	21,330	61,569	149,417
Continue remaining expiring provisions through calendar year 2010²													
Other revenue changes and loophole closers:													
Reinstated Superfund Taxes	-1,213	-1,667	-1,803	-1,896	-1,970	-2,040	-2,113	-2,203	-2,300	-6,579	-17,205
Tax carried interest as ordinary income	-2,742	-4,347	-4,168	-3,494	-2,803	-2,204	-1,725	-1,351	-1,060	-14,751	-23,894
Codify "Economic Substance Doctrine"	-23	-70	-140	-240	-346	-438	-552	-656	-743	-834	-930	-1,234	-4,949
Repeal LIFO	-2,992	-6,748	-8,080	-8,431	-8,590	-8,545	-8,630	-9,036	-17,820	-61,052
Implement international enforcement, reform deferral, and other tax reform policies	-10,000	-15,000	-20,000	-25,000	-26,000	-27,000	-28,000	-29,000	-30,000	-70,000	-210,000
Require information reporting for rental payments	-319	-339	-357	-374	-390	-408	-426	-445	-465	-486	-1,779	-4,009
Eliminate oil and gas company preferences:													
Levy excise tax on Gulf of Mexico oil and gas (limits excess royalty relief)	-582	-623	-542	-526	-537	-510	-632	-649	-682	-2,273	-5,283
Repeal enhanced oil recovery credit ⁴
Repeal marginal well tax credit ⁴
Repeal expensing of intangible drilling costs	-347	-595	-526	-395	-269	-226	-237	-266	-488	-1,863	-3,349
Repeal deduction for tertiary injectants	-5	-9	-9	-8	-7	-6	-6	-6	-6	-31	-62

Table S-6. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Repeal passive loss exception for working interests in oil and natural gas properties .....	.....	.....	-2	-5	-6	-6	-6	-6	-6	-6	-6	-19	-49
Repeal manufacturing tax deduction for oil and natural gas companies .....	.....	.....	-757	-1,311	-1,392	-1,464	-1,531	-1,600	-1,670	-1,745	-1,823	-4,924	-13,293
Increase geological and geophysical amortization period for independent producers to seven years .....	.....	.....	-41	-154	-240	-233	-187	-140	-91	-56	-47	-668	-1,189
Repeal percentage depletion for oil and natural gas .....	.....	.....	-316	-752	-925	-960	-996	-1,033	-1,065	-1,091	-1,113	-2,953	-8,251
Subtotal, eliminate oil and gas company preferences .....	.....	.....	-2,050	-3,449	-3,640	-3,592	-3,533	-3,521	-3,707	-3,819	-4,165	-12,731	-31,476
Eliminate Advanced Earned Income Tax Credit ² .....	.....	.....	-588	-163	8	-10	-20	-23	-24	-23	-23	-769	-882
Total, other revenue changes and loophole closers	-23	-977	-16,647	-28,044	-37,089	-42,906	-43,717	-44,460	-45,302	-46,325	-48,000	-125,663	-353,467
Upper-income tax provisions dedicated to deficit reduction:													
Reinstate the 36 percent and 39.6 percent rates for those taxpayers earning over \$250,000 (married) and \$200,000 (single) ..	.....	.....	-15,818	-29,604	-32,755	-35,653	-38,429	-41,588	-45,020	-48,217	-51,676	-113,830	-338,760
Reinstate the personal exemption phaseout and limitation on itemized deductions for those taxpayers earning over \$250,000 (married) and \$200,000 (single) .....	.....	.....	-7,227	-15,752	-17,848	-19,383	-20,844	-22,364	-23,955	-25,491	-26,984	-60,210	-179,848
Impose 20 percent rate on capital gains and dividends for those taxpayers earning over \$250,000 (married) and \$200,000 (single) ...	182	-1,102	-5,416	-3,656	-7,550	-12,235	-15,322	-16,607	-17,663	-18,625	-19,940	-29,959	-118,116
Total, upper-income tax provisions dedicated to deficit reduction	182	-1,102	-28,461	-49,012	-58,153	-67,271	-74,595	-80,559	-86,638	-92,333	-98,600	-203,999	-636,724
Total, tax provisions	28,627	46,915	-25,784	13,289	1,091	-7,912	-10,015	-11,776	-15,058	-18,295	-22,419	27,599	-49,964
Climate Revenues:													
Dedicated to climate policy (clean energy technologies) .....	.....	.....	.....	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-45,000	-120,000
Dedicated to Making Work Pay .....	.....	.....	.....	-63,682	-64,119	-64,661	-65,291	-66,001	-66,671	-67,307	-67,979	-192,462	-525,711
Total, climate revenues⁵ .....	.....	.....	.....	-78,682	-79,119	-79,661	-80,291	-81,001	-81,671	-82,307	-82,979	-237,462	-645,711

Table S-6. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

											Totals			
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	
Mandatory Initiatives and Savings:⁶														
Agriculture:														
Reduce direct payments to farms with sales above \$500,000	-85	-480	-625	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-3,640	-9,765
Reduce Crop Insurance premiums/underwriting gains and increase fees	-429	-427	-595	-599	-610	-620	-627	-634	-642	-642	-2,050	-5,184
Reform payments to high-income farmers	-24	-10	-9	-7	-5	-4	-3	-3	-3	-3	-108	-126
Eliminate Cotton Storage payments	-58	-56	-56	-57	-57	-58	-58	-59	-59	-59	-279	-570
Reauthorize Child Nutrition	850	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	4,850	9,850
Reform Market Access Program	-4	-34	-40	-40	-40	-40	-40	-40	-40	-40	-40	-158	-358
Total, Agriculture	651	-25	-158	-925	-928	-937	-947	-953	-961	-969	-969	-1,385	-6,152
Defense:														
Implement concurrent receipt policy:														
Effect on military retirement	194	318	419	521	574	607	640	673	710	749	749	2,026	5,405
Accrual payments to the Military Retirement Fund (non-PAYGO)	376	389	402	415	429	444	459	475	491	491	1,943	4,241
Military Retirement Fund offsetting receipts (non-PAYGO)	-361	-376	-389	-402	-415	-429	-444	-459	-475	-491	-491	-1,943	-4,241
Total, Defense	194	318	419	521	574	607	640	673	710	749	749	2,026	5,405
Education:														
Make Pell Grant funding mandatory and increase and index maximum awards	7	6,625	9,728	11,298	14,150	12,445	13,649	14,881	16,197	17,804	41,808	116,784
Eliminate entitlements for financial intermediaries under the Family Federal Education Loan Program	-4,123	-6,577	-5,655	-4,186	-3,717	-4,033	-4,392	-4,640	-4,958	-5,262	-24,258	-47,543
Modernize Perkins loans	-868	-570	-467	-564	-692	-686	-677	-674	-659	-633	-3,161	-6,490
Create a new College Access and Completion Fund	100	500	500	500	500	400	.....	.....	.....	.....	2,100	2,500
Total, Education	-4,884	-22	4,106	7,048	10,241	8,126	8,580	9,567	10,580	11,909	16,489	65,251	164,889
Energy:														
Repeal ultra-deepwater oil and gas research and development program	-20	-40	-50	-50	-30	-10	.....	.....	.....	.....	-210	-250
Health and Human Services (HHS):														
Create nurse home visitation program	87	213	362	528	710	904	1,112	1,332	1,564	1,753	1,900	1,900	8,565
Extend TANF supplemental grants	319	319	319	319	319	319	319	319	319	319	1,276	2,871
Create a LIHEAP trigger	329	414	437	450	450	450	450	450	450	450	450	2,080	4,330
Total, HHS	416	946	1,118	1,297	1,479	1,673	1,881	2,101	2,333	2,522	2,522	5,256	15,766

Table S-6. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Housing and Urban Development:													
Provide funding for the Affordable Housing Trust Fund .....	.....	20	140	250	250	240	100	.....	.....	.....	.....	900	1,000
Expand HOPE for Homeowners program	225	1,375	900	.....	.....	.....	.....	.....	.....	.....	.....	2,275	2,275
Total, Housing and Urban Development	225	1,395	1,040	250	250	240	100	.....	.....	.....	.....	3,175	3,275
Interior:													
Increase return from minerals on Federal lands:													
Fee on nonproducing leases ("use or lose") .....	.....	-122	-121	-115	-107	-109	-112	-114	-116	-119	-121	-574	-1,156
Abandoned Mine Lands (AML) Payments to Certified States .....	.....	-142	-164	-208	-210	-206	-90	-90	-94	-158	-161	-928	-1,520
Repeal Energy Policy Act fee prohibition and mandatory permit funds .....	.....	-43	-32	-32	-32	-32	-32	-9	-9	-9	-9	-171	-239
Reserve funds for insular affairs assistance .....	.....	7	6	6	5	5	4	4	4	4	4	28	45
Recover Pick-Sloan project cost .....	.....	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-115	-230
Total, Interior .....	.....	-323	-333	-372	-366	-366	-253	-232	-238	-305	-311	-1,761	-3,100
Labor:													
Reform Trade Adjustment Assistance .....	.....	.....	116	360	472	550	584	604	629	649	678	1,498	4,642
Change Extended Unemployment Insurance benefits trigger .....	.....	.....	8,700	2,500	600	600	1,300	1,700	1,700	1,800	2,100	12,400	21,000
Implement Unemployment Insurance integrity legislation ⁷ .....	.....	.....	-519	-573	-384	-394	-233	-238	-241	594	-30	-1,869	-2,017
Total, Labor .....	.....	.....	8,297	2,287	688	756	1,651	2,066	2,088	3,043	2,748	12,029	23,625
Treasury:													
Create placeholder for potential additional financial stabilization effort	250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Levy payments to federal contractors with delinquent tax debt (receipt effect) ⁷ .....	.....	-49	-73	-77	-80	-84	-88	-92	-96	-100	-105	-363	-844
Revise Terrorism Risk Insurance program ⁷ .....	.....	110	134	408	-168	-920	-309	-193	-99	-18	1	-436	-1,054
Make technical correction to JOBS Act (receipt effect) ⁷ .....	.....	-19	-28	-29	-30	-31	-32	-33	-34	-35	-36	-137	-307
Total, Treasury	250,000	42	33	302	-278	-1,035	-429	-318	-229	-153	-140	-936	-2,205
Veterans Affairs:													
Implement concurrent receipt policy:													
Effect on Veterans disability payments .....	.....	47	49	51	53	54	54	54	53	53	52	254	520
Use discretionary funds for contract examinations for disability compensation eligibility (not subject to PAYGO) .....	.....	-141	-148	-155	-163	-171	-180	-189	-198	-208	-219	-778	-1,772

Table S-6. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	Totals
Total, Veterans Affairs .....	.....	-94	-99	-104	-110	-117	-126	-135	-145	-155	-167	-524	-1,252	
Federal Communications Commission (FCC):														
Provide permanent auction authority .....	.....	.....	.....	.....	-200	-200	-200	-200	-200	-200	-200	-400	-1,400	
Auction domestic satellite spectrum .....	.....	-100	-75	-25	.....	.....	.....	.....	.....	.....	.....	-200	-200	
Total, FCC .....	.....	-100	-75	-25	-200	-200	-200	-200	-200	-200	-200	-600	-1,600	
Postal Service:														
Realign USFS employee/employer benefit contributions .....	.....	-752	-814	-830	-870	-913	-959	-1,007	-1,056	-1,110	-1,167	-4,179	-9,478	
Social Security Administration:														
Program integrity: require States and localities to provide pension information (not subject to PAYGO) .....	.....	.....	.....	.....	-166	-362	-480	-512	-472	-449	-418	-528	-2,859	
Multi-Agency:														
Implement program integrity allocation adjustments ⁷ ..	.....	-1,072	-3,536	-5,587	-8,054	-10,981	-6,553	-4,373	-3,282	-2,620	-2,440	-29,230	-48,498	
Total, mandatory initiatives and savings	250,225	-4,547	5,690	1,356	-1,215	-1,661	2,190	5,433	7,854	10,712	12,116	-378	37,928	
Enact User Fees:⁶														
Agriculture:														
Grain Inspection, Packers, and Stockyards Administration (GIPSA) fees .....	.....	-27	-30	-30	-31	-31	-31	-32	-32	-32	-33	-149	-309	
Animal Plant and Health Inspection Service (APHIS) fees .....	.....	-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-131	-291	
Food Safety and Inspection Service (FSIS) performance fee .....	.....	-4	-4	-4	-4	-4	-4	-5	-5	-5	-5	-20	-44	
Corps of Engineers:														
Replace the inland waterways fuel tax with a lock usage fee (receipt effect) .....	.....	-128	-128	-107	-195	-129	-116	-115	-115	-114	-112	-687	-1,259	
Environmental Protection Agency:														
Pesticide and pre-manufacture notification (PMN) fees .....	.....	-52	-56	-55	-45	-47	-47	-49	-49	-51	-51	-255	-502	
FCC:														
Spectrum license user fee .....	.....	-50	-200	-300	-425	-550	-550	-550	-550	-550	-550	-2,025	-4,775	
HHS (Centers for Medicare and Medicaid Services):														
Survey and certification revisit user fee ⁸ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Survey and certification recertification user fee ⁸ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, user fees	-50	-431	-545	-648	-853	-790	-778	-782	-783	-785	-785	-3,267	-7,180	
Total, mandatory and receipt proposals and climate policies	278,802	41,938	-20,639	-64,685	-80,096	-90,025	-88,894	-88,126	-89,658	-90,675	-94,067	-213,508	-664,927	

Table S-6. Mandatory and Receipt Proposals—Continued
(Deficit increases (+) or decreases (-) in millions of dollars)

	Health Reform Reserve Fund											Totals		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	
Aligning incentives toward quality:														
Encourage hospitals serving Medicare beneficiaries to reduce readmission rates	-680	-840	-930	-1,020	-1,110	-1,200	-1,280	-1,370	-2,450	-8,430	
Create hospital quality incentive payments	-400	-570	-840	-1,160	-1,540	-1,700	-1,830	-1,960	-2,090	-2,970	-12,090	
Encourage primary care physicians to administer the flu vaccine to Medicare beneficiaries	*	*	*	*	*	*	*	*	*	*	*	*	
Enable physicians to form voluntary groups that coordinate care for Medicare beneficiaries and to receive performance-based payments for the coordinated care	*	*	*	*	*	*	*	*	*	*	*	*	
Total, aligning incentives toward quality	-400	-1,250	-1,680	-2,090	-2,560	-2,810	-3,030	-3,240	-3,460	-5,420	-20,520	
Promoting efficiency and accountability:														
Establish competitive bidding for Medicare Advantage	-11,240	-16,610	-18,980	-21,550	-25,940	-26,140	-25,870	-30,270	-46,830	-176,600	
Promote efficient provision of acute care through bundled Medicare payments covering hospital and post-acute settings	-180	-770	-1,910	-2,790	-3,750	-4,080	-4,360	-950	-17,840	
Address financial conflicts of interest in physician-owned specialty hospitals	*	*	*	*	*	*	*	*	*	*	*	*	
Ensure that Medicare makes appropriate payments for imaging services through the use of radiology benefit managers	-10	-20	-20	-20	-30	-30	-40	-40	-50	-70	-260	
Provide private sector enhancements to ensure Medicare pays accurately	-60	-110	-160	-190	-200	-230	-240	-260	-280	-310	-720	-2,040	
Promote cost-effective purchase and delivery of Medicaid prescription drugs by (1) increasing the Medicaid rebate amounts, (2) extending to and collecting rebates on behalf of managed care plans, and (3) applying rebates to new formulations of existing drugs	-1,185	-1,630	-1,690	-1,770	-1,890	-2,040	-2,130	-2,260	-2,420	-2,540	-8,165	-19,555	
Promote increased generic medication utilization by establishing a pathway for FDA approval of generic biologics	20	-10	-680	-1,550	-1,920	-2,330	-2,770	10	-9,240	
Expand availability of family planning services under Medicaid	5	5	.....	-5	-15	-20	-25	-35	-45	-55	-10	-190	
Ensure appropriate Medicaid payments through use of the National Correct Coding Initiative (NCCI) edits	-10	-25	-40	-45	-55	-75	-85	-90	-95	-100	-175	-620	
Improve Medicare home health payments to align with costs	-550	-2,540	-3,010	-3,350	-3,710	-4,080	-4,450	-4,780	-5,120	-5,480	-13,160	-37,070	
Reallocate Medicare and Medicaid Improvement Funds	-5,810	-5,940	-6,070	-6,090	-30	.....	-5,810	-23,940	

Table S-6. Mandatory and Receipt Proposals—Continued
(Deficit increases (+) or decreases (-) in millions of dollars)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	Totals
Total, promoting efficiency and accountability		-1,800	-4,310	-16,160	-22,150	-31,460	-36,555	-43,310	-45,365	-40,310	-45,935	-75,880	-287,355	
Encouraging Shared Responsibility:														
Require certain higher-income beneficiaries enrolled in the Medicare drug benefit to pay higher premiums, as is currently required for physician and outpatient services			-400	-590	-680	-770	-870	-990	-1,120	-1,270	-1,440	-2,440	-8,130	
Total, Medicare/Medicaid savings (-)^a		-1,800	-5,110	-18,000	-24,510	-34,320	-39,985	-47,110	-49,515	-44,820	-50,835	-83,740	-316,005	
Limit the tax rate at which itemized deductions reduce tax liability			-11,081	-30,808	-33,464	-35,478	-37,322	-39,269	-41,366	-43,402	-45,564	-110,831	-317,754	
Total, specified savings (-)		-1,800	-16,191	-48,808	-57,974	-69,798	-77,307	-86,379	-90,881	-88,222	-96,399	-194,571	-633,759	
Additional savings not yet determined ...		TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Benefits not yet determined		TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net total of health reform

^a Estimates exclude effects of Medicare and Medicaid provisions included in the American Recovery and Reinvestment Act of 2009.
* Savings negligible or undetermined at this time.

Table S-6. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Provide Making Work Pay tax credit	761	22,528	22,429	22,400	22,561	22,834	22,974	23,172	23,430	68,118	183,089
Expand Earned Income Tax Credit	3,935	3,882	3,881	3,929	4,014	4,097	4,188	4,283	11,698	32,209
Expand refundability of the Child Tax Credit	8,714	8,616	8,609	8,703	8,786	8,902	9,020	9,119	25,939	70,469
Expand saver's credit and automatic enrollment in IRAs and 401(k)s	87	743	848	866	900	940	976	1,008	1,048	2,544	7,416
Provide American Opportunity Tax Credit	2,928	3,256	3,629	4,144	4,645	4,890	5,018	5,310	9,813	33,820
Continue remaining expiring provisions through calendar year 2010	62	21	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	83
Eliminate Advanced Earned Income Tax Credit	-588	-163	8	-10	-16	-20	-23	-23	-24	-23	-23	-769	-882
Total outlay effects of receipt proposals	-526	706	38,856	39,021	39,369	40,217	41,196	41,815	42,383	43,167	117,426	326,204
³ The Budget proposes repealing some aviation excise taxes and replacing these taxes with direct user charges. The cost of repealing the excise taxes is reflected here. The user charges are considered discretionary and offset discretionary budget authority and outlays.													
⁴ This provision is estimated to have zero receipt effect under the Administration's current projections for energy prices.													
⁵ Shown here are those proceeds from auctioning emission allowances that are reserved for clean energy technology initiatives and to compensate families through the Making Work Pay tax cut. These proceeds are included in the grand totals as receipts, though they could alternatively be considered offsets to outlays. All additional net proceeds will be used to further compensate the public.													
⁶ Outlay effects unless otherwise noted.													
⁷ The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are listed below:													
Implement Unemployment Insurance integrity legislation:	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Subject to PAYGO	-32	-34	-22	-22	-21	-19	-18	-18	-19	-110	-206
Not subject to PAYGO	-2	6	42	25	187	187	192	1,041	432	71	2,110
Revise Terrorism Risk Insurance program	110	175	514	99	-440	253	325	314	266	174	458	1,790
Levy payments to federal contractors with delinquent tax debt	-49	-73	-77	-80	-84	-88	-92	-96	-100	-105	-363	-844
Make technical correction to JOBS Act	-19	-28	-29	-30	-31	-32	-33	-34	-35	-36	-137	-307
Implement program integrity allocation adjustments - IRS	-290	-1,119	-2,348	-3,864	-5,729	-1,460	-617	-462	-371	-380	-13,350	-16,640
Total receipt effects of mandatory proposals	-248	-1,079	-1,969	-3,855	-6,281	-1,161	-249	-104	782	66	-13,431	-14,097
⁸ Spending of proposed mandatory user fee equals projected collections, for a net zero impact.													

Note: For receipt effects, positive figures indicate lower receipts. For outlay effects, positive figures indicate higher outlays. For net costs, positive figures indicate higher deficits.

¹ Receipt effects unless otherwise noted.

² The estimates for this proposal include effects on outlays. The outlay effects included in the totals above are listed below:

³ The Budget proposes repealing some aviation excise taxes and replacing these taxes with direct user charges. The cost of repealing the excise taxes is reflected here.

The user charges are considered discretionary and offset discretionary budget authority and outlays.

⁴ This provision is estimated to have zero receipt effect under the Administration's current projections for energy prices.

⁵ Shown here are those proceeds from auctioning emission allowances that are reserved for clean energy technology initiatives and to compensate families through the Making Work Pay tax cut. These proceeds are included in the grand totals as receipts, though they could alternatively be considered offsets to outlays. All additional net proceeds will be used to further compensate the public.

⁶ Outlay effects unless otherwise noted.

⁷ The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are listed below:

Implement Unemployment Insurance integrity legislation:

Subject to PAYGO .....	.....	.....	-32	-34	-22	-22	-21	-19	-18	-18	-19	-110	-206
Not subject to PAYGO .....	.....	.....	-2	6	42	25	187	187	192	1,041	432	71	2,110
Revise Terrorism Risk Insurance program .....	.....	110	175	514	99	-440	253	325	314	266	174	458	1,790
Levy payments to federal contractors with delinquent tax debt .....	.....	-49	-73	-77	-80	-84	-88	-92	-96	-100	-105	-363	-844
Make technical correction to JOBS Act .....	.....	-19	-28	-29	-30	-31	-32	-33	-34	-35	-36	-137	-307
Implement program integrity allocation adjustments - IRS .....	.....	-290	-1,119	-2,348	-3,864	-5,729	-1,460	-617	-462	-371	-380	-13,350	-16,640
Total receipt effects of mandatory proposals ..	.....	-248	-1,079	-1,969	-3,855	-6,281	-1,161	-249	-104	782	66	-13,431	-14,097

⁸ Spending of proposed mandatory user fee equals projected collections, for a net zero impact.

Table S-7. Funding Levels for Appropriated (“Discretionary”) Programs by Agency

(Budget authority in billions of dollars)

	2009		2009-2010		2010		Outyears				Totals	
	Estimate	Recovery Act	Request	2011	2012	2013	2014	2010-2014	2010-2019			
Base Discretionary Policy by Agency:												
Departments:												
Agriculture	23.9	6.9	26.0	27.2	27.9	28.4	29.1	138.6	299.0			
Commerce	9.3	7.9	13.8	8.1	7.9	8.5	8.7	46.9	94.3			
Defense (DOD -- excluding Overseas Contingency Operations)	513.3	7.4	533.7	541.8	550.7	561.1	574.5	2,761.8	5,854.9			
Education ¹	41.4	81.1	46.7	53.6	58.5	61.6	64.5	284.9	626.4			
Energy	26.4	38.7	26.3	26.3	27.2	27.7	28.3	135.8	285.9			
Health and Human Services ²	80.1	22.4	78.7	83.7	85.5	87.5	90.7	426.1	908.5			
Homeland Security	42.2	2.8	42.7	42.4	41.9	41.4	40.9	209.3	426.3			
Housing and Urban Development	40.1	13.6	47.5	47.6	47.5	47.6	48.2	238.3	498.8			
Interior	11.3	3.0	12.0	12.3	12.5	12.7	13.0	62.4	131.8			
Justice	25.5	4.0	23.9	27.7	27.9	28.0	28.2	135.7	284.6			
Labor	12.7	4.8	13.3	13.4	13.5	13.6	13.7	67.5	139.8			
State and Other International Programs ³	36.7	0.6	51.7	56.0	60.3	64.8	69.3	302.1	687.7			
Transportation ^{4,5}	70.5	48.1	72.5	64.2	64.1	65.2	66.3	332.2	681.8			
Treasury	12.7	0.3	13.3	13.7	14.1	14.7	15.3	71.1	157.8			
Veterans Affairs ⁶	47.6	1.4	52.5	53.7	55.1	56.6	58.2	276.2	588.8			
Major Agencies:												
Corps of Engineers	5.3	4.6	5.1	5.2	5.2	5.3	5.5	26.3	56.6			
Environmental Protection Agency	7.8	7.2	10.5	10.6	10.7	10.8	10.9	53.4	110.8			
General Services Administration	0.7	5.9	0.6	0.7	0.6	0.6	0.6	3.2	6.4			
National Aeronautics and Space Administration	17.8	1.0	18.7	18.6	18.6	18.6	18.9	93.4	191.6			
National Science Foundation	6.9	3.0	7.0	7.2	8.5	9.1	9.7	41.6	97.9			
Small Business Administration	0.7	0.7	0.7	0.8	0.8	0.8	1.0	4.1	9.6			
Social Security Administration ²	8.8	1.1	9.7	10.5	11.0	11.6	12.2	54.9	122.3			
Corporation for National and Community Service	0.9	0.2	1.1	1.3	1.7	2.0	2.4	8.6	25.9			
National Infrastructure Bank .....	.....	.....	5.0	5.0	5.0	5.0	5.0	25.0	25.2	
Climate Policy (Clean Energy Technologies) .....	.....	.....	.....	.....	15.0	15.0	15.0	45.0	120.0
Other Agencies	19.1	0.2	19.8	18.8	18.6	18.4	18.4	93.8	192.3			
Total, Base Discretionary	1,061.6	267.0	1,132.8	1,150.3	1,190.3	1,216.7	1,248.2	5,938.3	12,625.2			

Table S-7. Funding Levels for Appropriated (“Discretionary”) Programs by Agency—Continued

(Budget authority in billions of dollars)

	2010					Outyears					Totals	
	2009 Estimate	2009-2010 Recovery Act	2010 Request	2011	2012	2013	2014	2015	2016	2017	2010-2014	2010-2019
Other Discretionary Costs:												
Funding for Overseas Contingency Operations (DOD) - Enacted	65.9											
Funding for Overseas Contingency Operations (DOD) - Proposed ⁷	75.5		130.0	50.0	50.0	50.0	50.0				330.0	580.0
International Supplemental Funding—Enacted ⁸	4.1											
International Supplemental Funding—Proposed ⁸	7.1											
One-time Costs:												
Energy	7.5											
Corps of Engineers	5.8											
Veterans Affairs and Other	0.2											
Total, Overseas Operations, International, and One-time Costs	166.2	.....	130.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	330.0	580.0
Grand Total, Discretionary Funding	1,227.7	267.0	1,262.8	1,200.3	1,240.3	1,266.7	1,298.2	6,268.3	13,205.2			

¹ Adjusted for advance appropriations, 2009 funding is \$46.2 billion. All numbers exclude funding for Pell Grants.
² Funding from the Hospital Insurance and Supplementary Medical Insurance trust funds for administrative expenses incurred by the Social Security Administration that support the Medicare program are included in the Health and Human Services total and not in the Social Security Administration total.
³ The Administration requests that Congress enact an increase in the Government's quota subscription to the International Monetary Fund valued at approximately \$8 billion. Because this is an exchange of financial assets, the Administration does not propose to score this transaction as discretionary budget authority or outlays.
⁴ The Administration proposes that all discretionary budgetary resources for transportation be scored as discretionary budget authority, as is the case for other programs.
⁵ Starting in 2011, the Budget proposes to replace some aviation excise taxes with direct user charges. The direct user charges are considered to be discretionary and offset lower discretionary budget authority starting in 2011, which is reflected here. Because of this budgetary treatment, this reform results in net of medical care collections.
⁶ The Veterans Affairs total is net of medical care collections.
⁷ The Budget includes placeholder estimates of \$50 billion per year for Overseas Contingency Operations in 2011 and beyond. These estimates do not reflect any specific policy decisions.
⁸ Enacted and proposed supplementals include emergency food aid funded by the Department of Agriculture.

Table S-8. Comparison of Economic Assumptions

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
(Calendar years)												
Nominal GDP:												
2010 Budget.....	14,281	14,291	14,902	15,728	16,731	17,739	18,588	19,415	20,279	21,181	22,124	23,108
Congressional Budget Office (January 2009) ¹	14,304	14,241	14,591	15,347	16,293	17,280	18,211	19,077	19,909	20,749	21,617	22,500
February Blue Chip Consensus	14,282	14,176	14,676	15,395	16,184	17,009	17,859	18,734	19,643	20,597	21,598	22,646
Real GDP:²												
2010 Budget	1.3	-1.2	3.2	4.0	4.6	4.2	2.9	2.6	2.6	2.6	2.6	2.6
Congressional Budget Office (January 2009) ¹	1.2	-2.2	1.5	4.2	4.4	4.1	3.5	2.8	2.5	2.3	2.2	2.2
February Blue Chip Consensus	1.3	-1.9	2.1	2.9	2.9	2.8	2.7	2.7	2.7	2.7	2.7	2.7
GDP Price Index:²												
2010 Budget	2.2	1.2	1.1	1.5	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Congressional Budget Office (January 2009) ¹	2.4	1.8	0.9	1.0	1.7	1.8	1.8	1.9	1.8	1.9	1.9	1.9
February Blue Chip Consensus	2.2	1.0	1.3	1.9	2.2	2.2	2.2	2.1	2.1	2.1	2.1	2.1
Consumer Price Index (CPI-U):²												
2010 Budget	3.8	-0.6	1.6	1.8	2.0	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Congressional Budget Office (January 2009) ¹	4.1	0.1	1.7	1.8	2.0	2.2	2.2	2.2	2.2	2.2	2.2	2.2
February Blue Chip Consensus	3.8	-0.8	1.8	2.4	2.5	2.4	2.5	2.4	2.3	2.3	2.3	2.3
Unemployment Rate:³												
2010 Budget	5.8	8.1	7.9	7.1	6.0	5.2	5.0	5.0	5.0	5.0	5.0	5.0
Congressional Budget Office (January 2009) ¹	5.7	8.3	9.0	8.0	6.8	5.8	5.1	4.9	4.8	4.8	4.8	4.8
February Blue Chip Consensus	5.8	8.3	8.7	5.8	5.5	5.3	5.2	5.1	5.1	5.1	5.1	5.1
Interest Rates:³												
91-Day Treasury Bills (discount basis):												
2010 Budget	1.4	0.2	1.6	3.4	3.9	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Congressional Budget Office (January 2009) ¹	1.4	0.2	0.6	2.1	4.0	4.7	4.7	4.7	4.7	4.7	4.7	4.7
February Blue Chip Consensus	1.4	0.3	1.1	4.2	4.3	4.4	4.4	4.4	4.4	4.4	4.4	4.4
10-Year Treasury Notes:												
2010 Budget	3.7	2.8	4.0	4.8	5.1	5.2	5.2	5.2	5.2	5.2	5.2	5.2
Congressional Budget Office (January 2009) ¹	3.7	3.0	3.2	3.6	4.7	5.4	5.4	5.4	5.4	5.4	5.4	5.4
February Blue Chip Consensus	3.7	2.8	3.6	5.1	5.2	5.3	5.2	5.2	5.2	5.2	5.2	5.2

Sources: Administration; CBO, *The Budget and Economic Outlook: January 2009*; February 2009 *Blue Chip Economic Indicators*, Aspen Publishers, Inc. (2011-2019 from

October 2008 Blue Chip long run extension).

¹ CBO economic projections do not include the effects of the American Recovery and Reinvestment Act of 2009.² Year-over-year percent change.³ Annual averages, percent.

Table S-9. Federal Government Financing and Debt

	Estimate											
	Actual 2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
(In billions of dollars)												
Financing:												
Unified budget deficit	459	1,752	1,171	912	581	533	570	583	637	636	634	712
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities: ¹												
Change in Treasury operating cash balance ...	296	-302	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net disbursements of credit financing accounts:												
Direct loan accounts	27	482	57	88	80	83	78	77	71	68	67	95
Guaranteed loan accounts	6	2	-8	-3	4	6	7	5	3	1	-4	-6
Troubled Asset Relief Program (TARP) equity purchase accounts .....	.....	202	-16	-8	-53	-38	-25	-9	-5	-2	-2	4
Financing accounts for potential additional financial stabilization efforts .....	.....	432	-59	-60	-61	-62	-63	-65	-66	-67	-68	9
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (NRRIT)	-7	-6	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Net change in other financing assets and liabilities ²	-12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, changes in financial assets and liabilities	310	810	-27	16	-31	-12	-4	7	2	-1	-9	102
Seigniorage on coins	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total, other transactions affecting borrowing from the public	309	810	-27	15	-32	-12	-5	7	2	-2	-9	101
Total, requirement to borrow from the public (equals change in debt held by the public)	768	2,562	1,144	927	549	520	565	589	638	634	625	813
Changes in Debt Subject to Statutory Limitation:												
Change in debt held by the public	768	2,562	1,144	927	549	520	565	589	638	634	625	813
Change in debt held by Government accounts	267	157	229	267	371	402	384	372	354	358	364	328
Change in other factors	3	2	1	1	2	2	1	2	2	2	2	1
Total, change in debt subject to statutory limitation	1,039	2,720	1,374	1,196	923	925	950	963	994	995	991	1,142
Debt Subject to Statutory Limitation, End of Year:												
Debt issued by Treasury	9,961	12,679	14,053	15,248	16,169	17,093	18,042	19,003	19,996	20,990	21,981	23,122
Adjustment for discount, premium, and coverage ³ ..	-1	1	1	2	3	5	6	7	8	9	9	10
Total, debt subject to statutory limitation ⁴	9,960	12,680	14,054	15,250	16,173	17,097	18,048	19,010	20,004	20,999	21,990	23,132

Table S-9. Federal Government Financing and Debt—Continued

	Estimate											
	Actual 2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
(In billions of dollars)												
Debt Outstanding, End of Year:												
Gross Federal debt: ⁵												
Debt issued by Treasury	9,961	12,679	14,053	15,248	16,169	17,093	18,042	19,003	19,996	20,990	21,981	23,122
Debt issued by other agencies	25	25	25	24	24	23	23	22	22	20	18	18
Total, gross Federal debt	9,986	12,704	14,078	15,272	16,193	17,116	18,065	19,026	20,018	21,011	21,999	23,140
Held by:												
Debt held by Government accounts	4,183	4,340	4,569	4,837	5,208	5,610	5,995	6,367	6,720	7,079	7,443	7,770
Debt held by the public ⁶	5,803	8,364	9,509	10,436	10,985	11,505	12,070	12,659	13,297	13,932	14,557	15,370
Debt Held by the Public Net of Financial Assets:												
Debt held by the public	5,803	8,364	9,509	10,436	10,985	11,505	12,070	12,659	13,297	13,932	14,557	15,370
Less financial assets net of liabilities:												
Treasury operating cash balance	372	70	70	70	70	70	70	70	70	70	70	70
Credit financing account balances:												
Direct loan accounts	196	678	734	822	902	985	1,063	1,140	1,211	1,279	1,346	1,441
Guaranteed loan accounts	-42	-40	-48	-51	-48	-42	-34	-29	-26	-26	-30	-35
TARP equity purchase accounts .....	.....	202	186	178	125	87	62	53	48	46	44	49
Financing accounts for potential additional financial stabilization efforts .....	.....	432	374	314	253	191	127	63	-3	-70	-138	-129
Government Sponsored Enterprise preferred stock	2	108	149	173	173	173	173	173	173	173	173	173
Non-Federal securities held by NRRIT	25	19	18	16	16	15	14	13	11	10	9	7
Other assets net of liabilities	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46
Total, financial assets net of liabilities	505	1,422	1,436	1,476	1,444	1,433	1,428	1,435	1,438	1,436	1,428	1,530
Debt held by the public net of financial assets	5,297	6,943	8,072	8,960	9,541	10,073	10,642	11,224	11,860	12,495	13,129	13,840

¹A decrease in assets, such as the Treasury operating cash balance, is a means of financing a deficit and therefore has a negative sign. An increase in liabilities, such as checks outstanding, is also a means of financing a deficit and therefore also has a negative sign.

²Besides checks outstanding, includes accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.

³Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), debt held by the Federal Financing Bank, the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.

⁴The statutory debt limit is \$12,104 billion, enacted on February 17, 2009.

⁵Treasury securities held by the public and zero-coupon bonds held by Government accounts are almost all measured at sales price plus amortized discount or less amortized premium. Agency debt securities are almost all measured at face value. Treasury securities in the Government account series are otherwise measured at face value less unrealized discount (if any).

⁶At the end of 2008, the Federal Reserve Banks held \$491.1 billion of Federal securities and the rest of the public held \$5,311.6 billion. Debt held by the Federal Reserve Banks is not estimated for future years.

Table S-1. Budget Totals
(In billions of dollars)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals		
													2011-2015	2011-2020	
Budget (Without Fiscal Commission)															
Budget Totals in Billions of Dollars:															
Receipts	2,105	2,165	2,567	2,926	3,188	3,455	3,634	3,887	4,094	4,299	4,507	4,710	15,771	37,268	
Outlays	3,518	3,721	3,834	3,755	3,915	4,161	4,386	4,665	4,872	5,084	5,415	5,713	20,051	45,800	
Deficit	1,413	1,556	1,267	828	727	706	752	778	778	785	908	1,003	4,280	8,532	
Debt held by the public	7,545	9,298	10,498	11,472	12,326	13,139	13,988	14,833	15,686	16,535	17,502	18,573			
Debt net of financial assets	6,647	8,164	9,418	10,246	10,972	11,677	12,428	13,205	13,983	14,767	15,675	16,677			
Gross domestic product (GDP)	14,237	14,624	15,299	16,203	17,182	18,193	19,190	20,163	21,136	22,087	23,065	24,067			
Budget Totals as a Percent of GDP:															
Receipts	14.8%	14.8%	16.8%	18.1%	18.6%	19.0%	18.9%	19.3%	19.4%	19.5%	19.5%	19.6%	18.3%	18.9%	
Outlays	24.7%	25.4%	25.1%	23.2%	22.8%	22.9%	22.9%	23.1%	23.1%	23.0%	23.5%	23.7%	23.3%	23.3%	
Deficit	9.9%	10.6%	8.3%	5.1%	4.2%	3.9%	3.9%	3.9%	3.7%	3.6%	3.9%	4.2%	5.1%	4.5%	
Debt held by the public	53.0%	63.6%	68.6%	70.8%	71.7%	72.2%	72.9%	73.6%	74.2%	74.9%	75.9%	77.2%			
Debt net of financial assets	46.7%	55.8%	61.6%	63.2%	63.9%	64.2%	64.8%	65.5%	66.2%	66.9%	68.0%	69.3%			

FISCAL COMMISSION

The Administration supports the creation of a Fiscal Commission. The Fiscal Commission is charged with identifying policies to improve the fiscal situation in the medium term and to achieve fiscal sustainability over the long run. Specifically, the Commission is charged with balancing the budget excluding interest payments on the debt by 2015. The result is projected to stabilize the debt-to-GDP ratio at an acceptable level once the economy recovers. The magnitude and timing of the policy measures necessary to achieve this goal are subject to considerable uncertainty and will depend on the evolution of the economy. In addition, the Commission will examine policies to meaningfully improve the long-run fiscal outlook, including changes to address the growth of entitlement spending and the gap between the projected revenues and expenditures of the Federal Government.

Table S-2. Effect of Budget Proposals on Projected Deficits

(Deficit increases (+) or decreases (-) in billions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals	
												2011-2015	2011-2020
Projected deficits in the baseline projection of current policy¹	1,430	1,145	934	940	934	983	1,013	1,042	1,077	1,227	1,346	4,936	10,640
Percent of GDP	9.8%	7.5%	5.8%	5.5%	5.1%	5.1%	5.0%	4.9%	4.9%	5.3%	5.6%	5.8%	5.5%
Temporary recovery measures:													
Tax cuts	29	53	20	-7	-5	-4	-3	-2	-2	-1	-1	57	47
Mandatory proposals	45	44	1	*	.....	.....	.....	.....	.....	.....	.....	46	46
Allowance for other jobs initiatives	24	50	16	6	4	.....	.....	.....	.....	.....	.....	76	76
Total, temporary recovery measures	98	147	37	-1	-1	-4	-3	-2	-2	-1	-1	179	169
Allowance for health reform ²	6	-23	-34	-39	-28	-3	12	2	-6	-12	-20	-127	-150
Allowance for climate policy ³													
Tax cuts for families and businesses ^{4, 5}	12	29	31	23	24	25	27	28	30	32	35	133	284
Other revenue changes and loophole closers ^{4, 6}	-1	-36	-66	-74	-77	-78	-79	-81	-83	-86	-90	-331	-749
Proposed changes in mandatory programs and user fees ⁷	2	-2	4	2	4	-2	-4	-6	-7	-7	-6	6	-24
Proposed changes in appropriated ("discretionary") programs:													
Overseas contingency operations (OCO)	9	37	41	-75	-83	-87	-91	-93	-95	-98	-101	-250	-728
Security (except OCO)	2	12	18	23	26	30	32	34	35	36	37	109	284
Non-security	*	-10	-15	-24	-27	-29	-29	-30	-31	-30	-25	-105	-249
Subtotal, appropriated programs	11	39	-38	-76	-84	-86	-88	-89	-91	-92	-88	-245	-693
Subtotal, policy proposals	127	154	-67	-164	-161	-147	-135	-148	-158	-166	-170	-386	-1,164
Upper-income tax provisions dedicated to deficit reduction	-1	-34	-41	-50	-60	-68	-74	-80	-85	-91	-97	-252	-678
Credit and other indirect interest effects	*	-2	-2	*	1	2	2	2	3	3	3	-1	13
Debt service	*	2	5	1	-8	-18	-28	-39	-51	-64	-79	-17	-279
Total reduction in projected deficits	125	121	-105	-213	-228	-231	-235	-264	-292	-319	-343	-656	-2,108
Resulting deficits in 2011 Budget	1,556	1,267	828	727	706	752	778	778	785	908	1,003	4,280	8,532
Percent of GDP	10.6%	8.3%	5.1%	4.2%	3.9%	3.9%	3.9%	3.7%	3.6%	3.9%	4.2%	5.1%	4.5%

Table S-2. Effect of Budget Proposals on Projected Deficits—Continued
(Deficit increases (+) or decreases (–) in billions of dollars)

												Totals	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011– 2015	2011– 2020
Memorandum, proposed changes in appropriated (“discretionary”) budgetary resources:													
Overseas contingency operations	33	28	–84	–86	–88	–90	–93	–95	–98	–101	–103	–320	–810
Security (except OCO)	8	16	27	30	33	37	38	39	39	40	41	144	341
Non-security .....	.....	–14	–19	–31	–29	–27	–32	–34	–34	–32	–25	–120	–278
Total, appropriated funding	41	30	–75	–86	–85	–80	–87	–91	–93	–93	–87	–296	–747
Memorandum, deficit reduction exclusive of OCO proposals and related debt service	117	84	–65	–136	–140	–135	–131	–153	–173	–192	–208	–391	–1,249

Note: Figures displayed in the table do not reflect the impact of any recommendations from the Fiscal Commission.

* \$500 million or less.

¹ See tables S–3 and S–7 for information on the baseline projection of current policy.

² Allowance for pending health reform legislation. See Table S–8 for further detail.

³ A comprehensive market-based climate change policy will be deficit neutral because proceeds from emissions allowances will be used to compensate vulnerable families, communities, and businesses during the transition to a clean energy economy. Receipts will also be reserved for investments to reduce greenhouse gas emissions, including support of clean energy technologies, and in adapting to the impacts of climate change, both domestically and in developing countries.

⁴ Includes refundable tax credits.

⁵ Includes the effects of continuing certain expiring provisions through calendar year 2011.

⁶ Includes limiting itemized deductions, trade initiatives, and other tax initiatives on Table S–8.

⁷ Includes PAYGO impact of changes in mandatory programs included in appropriations language.

Table S-3. Baseline Projection of Current Policy by Category¹

	(In billions of dollars)											Totals		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011-2015	2011-2020
Outlays:														
Appropriated ("discretionary") programs:														
Security	782	844	846	850	863	882	903	921	944	968	993	1,019	4,344	9,187
Non-security	437	553	530	490	480	484	493	504	516	528	541	554	2,477	5,120
Subtotal, appropriated programs	1,219	1,397	1,376	1,340	1,343	1,367	1,396	1,425	1,460	1,496	1,534	1,573	6,821	14,307
Mandatory programs:														
Social Security	678	703	730	762	801	846	894	947	1,004	1,067	1,133	1,204	4,033	9,388
Medicare	425	451	492	502	557	625	654	727	760	795	886	957	2,830	6,955
Medicaid	251	275	271	274	293	313	337	363	390	420	453	488	1,488	3,602
Troubled Asset Relief Program (TARP) ²	151	-73	11	10	7	6	3	1	*	*	.....	.....	37	39
Other mandatory programs	607	701	596	532	532	526	525	542	543	542	588	606	2,710	5,532
Subtotal, mandatory programs	2,112	2,057	2,100	2,079	2,191	2,316	2,413	2,579	2,698	2,823	3,060	3,256	11,098	25,515
Net interest	187	188	250	340	434	516	586	652	716	779	844	912	2,126	6,029
Disaster costs ³ .....	.....	1	3	4	4	4	5	5	5	5	5	5	21	46
Total outlays	3,518	3,643	3,728	3,762	3,973	4,203	4,400	4,661	4,879	5,103	5,443	5,746	20,066	45,897
Receipts:														
Individual income taxes	915	951	1,126	1,271	1,387	1,507	1,625	1,739	1,853	1,966	2,078	2,186	6,917	16,739
Corporation income taxes	138	176	293	333	361	415	383	422	437	449	461	478	1,785	4,031
Social insurance and retirement receipts:														
Social Security payroll taxes	654	635	674	720	764	810	854	908	949	994	1,038	1,077	3,823	8,788
Medicare payroll taxes	191	180	192	208	222	236	250	266	278	292	305	317	1,108	2,566
Unemployment insurance	38	51	60	66	71	75	77	77	76	74	74	75	349	725
Other retirement	8	9	8	9	9	9	9	9	9	9	9	10	43	89
Excise taxes	62	74	80	83	84	86	87	88	89	89	90	91	419	867
Estate and gift taxes	23	17	24	21	22	24	25	27	29	32	34	36	116	274
Customs duties	22	24	29	33	36	38	40	43	45	48	50	53	175	413
Deposits of earnings, Federal Reserve System ..	34	77	79	67	59	52	48	50	52	55	57	59	305	578
Other miscellaneous receipts	18	18	18	18	18	18	19	19	19	19	20	20	91	188
Total receipts	2,105	2,213	2,583	2,829	3,033	3,269	3,417	3,648	3,838	4,026	4,215	4,400	15,130	35,257
Deficit	1,413	1,430	1,145	934	940	934	983	1,013	1,042	1,077	1,227	1,346	4,936	10,640
On-budget deficit	1,550	1,508	1,241	1,054	1,074	1,080	1,139	1,183	1,209	1,243	1,385	1,486	5,589	12,094
Off-budget surplus (-)	-137	-78	-96	-120	-135	-147	-156	-170	-168	-166	-157	-140	-653	-1,454

Table S-3. Baseline Projection of Current Policy by Category¹—Continued
(In billions of dollars)

												Totals		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011–2015	2011–2020
Memorandum, funding (“budgetary resources”) for appropriated programs:														
Security	824	814	834	854	874	895	917	939	963	988	1,013	1,040	4,374	9,318
Non-security	689	447	456	465	477	488	499	511	523	536	549	563	2,385	5,067
Total, appropriated funding	1,513	1,260	1,290	1,319	1,351	1,383	1,416	1,450	1,486	1,524	1,562	1,602	6,760	14,385

* \$500 million or less.

¹ See Table S-7 for information on adjustments to the Budget Enforcement Act (BEA) baseline.

² Outlays for TARP in 2011 and subsequent years result from obligations for the Home Affordable Modification Program, and other estimated TARP obligations incurred through October 3, 2010.

³ These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-4. Proposed Budget by Category

(In billions of dollars)

												Totals		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011-2015	2011-2020
Outlays:														
Appropriated ("discretionary") programs:														
Security	782	855	895	827	811	825	845	862	885	907	931	955	4,203	8,743
Non-security	437	553	520	475	456	457	465	475	486	497	511	529	2,373	4,871
Subtotal, appropriated programs	1,219	1,408	1,415	1,301	1,267	1,283	1,310	1,337	1,371	1,405	1,442	1,484	6,576	13,614
Mandatory programs:														
Social Security	678	715	730	762	801	845	893	945	1,002	1,064	1,130	1,201	4,030	9,373
Medicare	425	451	491	501	556	623	652	724	757	791	881	953	2,822	6,927
Medicaid	251	275	297	274	292	313	336	362	389	419	451	487	1,512	3,619
Troubled Asset Relief Program (TARP) ¹	151	-73	11	10	7	6	3	1	*	*	.....	.....	37	39
Allowance for jobs initiatives .....	.....	12	25	8	3	2	.....	.....	.....	.....	.....	.....	38	38
Allowance for health reform ² .....	.....	6	-7	-17	2	30	72	101	100	100	104	106	80	590
Other mandatory programs	607	737	619	570	547	546	544	563	567	568	616	637	2,826	5,775
Subtotal, mandatory programs	2,112	2,123	2,165	2,107	2,208	2,364	2,500	2,696	2,815	2,942	3,182	3,384	11,344	26,363
Net interest	187	188	251	343	436	510	571	627	681	733	786	840	2,110	5,777
Disaster costs ³ .....	.....	1	3	4	4	4	5	5	5	5	5	5	21	46
Total outlays	3,518	3,721	3,884	3,755	3,915	4,161	4,386	4,665	4,872	5,084	5,415	5,713	20,051	45,800
Receipts:														
Individual income taxes	915	936	1,121	1,326	1,468	1,604	1,733	1,856	1,980	2,102	2,223	2,338	7,253	17,752
Corporation income taxes	138	157	297	366	393	445	411	449	463	473	486	502	1,913	4,285
Social insurance and retirement receipts:														
Social Security payroll taxes	654	635	674	720	766	809	856	911	954	1,000	1,044	1,084	3,825	8,819
Medicare payroll taxes	191	180	192	208	223	237	251	267	280	293	307	318	1,112	2,578
Unemployment insurance	38	51	60	67	73	77	79	79	78	77	76	77	357	743
Other retirement	8	9	8	9	9	9	9	9	9	9	9	10	43	89
Excise taxes	62	73	74	81	85	87	88	89	90	90	91	92	415	867
Estate and gift taxes	23	17	25	23	24	26	28	30	32	35	37	40	124	298
Customs duties	22	24	27	32	35	37	39	42	44	47	49	52	170	404
Deposits of earnings, Federal Reserve System	34	77	79	67	59	52	48	50	52	55	57	59	305	578
Allowance for jobs initiatives .....	.....	-12	-25	-8	-3	-2	.....	.....	.....	.....	.....	.....	-38	-38
Allowance for health reform ² .....	.....	.....	16	18	39	58	74	86	93	101	110	119	204	712
Other miscellaneous receipts	18	18	17	17	17	18	18	18	18	19	19	19	87	180
Total receipts	2,105	2,165	2,567	2,926	3,188	3,455	3,634	3,887	4,094	4,299	4,507	4,710	15,771	37,268
Deficit	1,413	1,556	1,267	828	727	706	752	778	778	785	908	1,003	4,280	8,532

Table S-4. Proposed Budget by Category—Continued

(In billions of dollars)

												Totals		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011–2015	2011–2020
On-budget deficit	1,550	1,634	1,363	949	863	852	910	952	952	959	1,075	1,153	4,937	10,028
Off-budget surplus (-)	-137	-78	-96	-120	-136	-146	-158	-175	-174	-174	-167	-151	-656	-1,496
Primary deficit	1,226	1,368	1,016	486	291	196	181	151	97	52	123	163	2,170	2,755
Net interest	187	188	251	343	436	510	571	627	681	733	786	840	2,110	5,777
Memorandum, funding ("budgetary resources") for appropriated programs:														
Security	824	855	879	798	819	840	864	885	906	929	953	978	4,198	8,849
Non-security	689	447	441	446	446	459	472	479	489	502	517	538	2,265	4,789
Total, appropriated funding	1,513	1,302	1,320	1,244	1,265	1,299	1,336	1,363	1,395	1,431	1,470	1,515	6,464	13,638

Note: Figures displayed in the table do not reflect the impact of any recommendations from the Fiscal Commission.

* \$500 million or less.

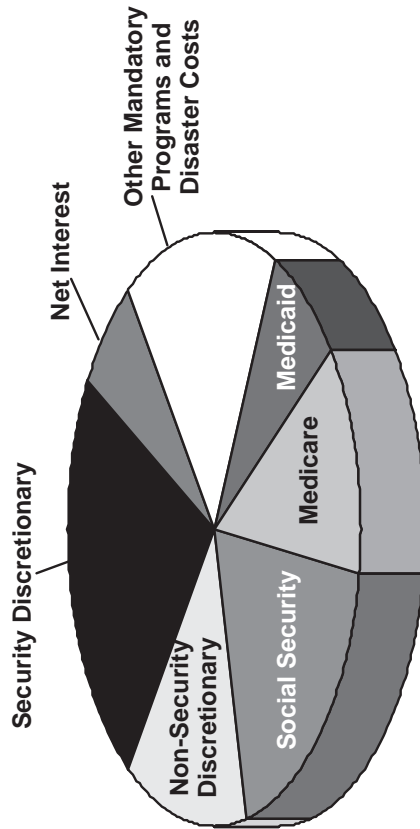
1 Outlays for TARP in 2011 and subsequent years result from obligations for the Home Affordable Modification Programs, and other estimated TARP obligations incurred through October 3, 2010.

2 Reflects on-budget effects only. See Table S-8 for further detail.

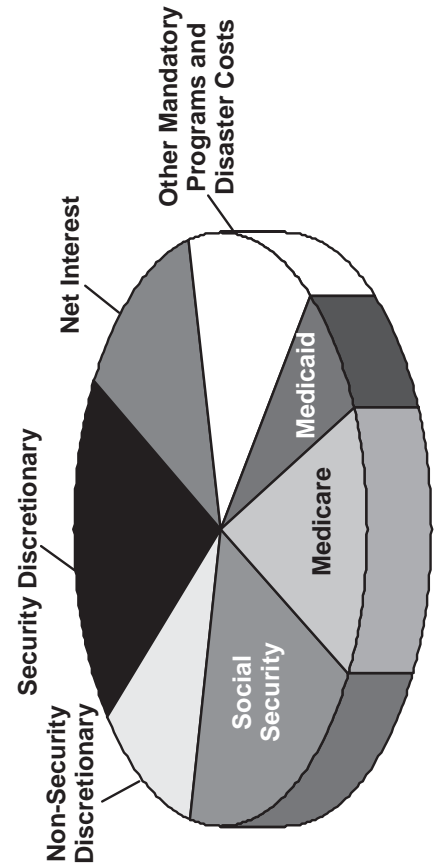
3 These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Policy Outlays by Category

2011

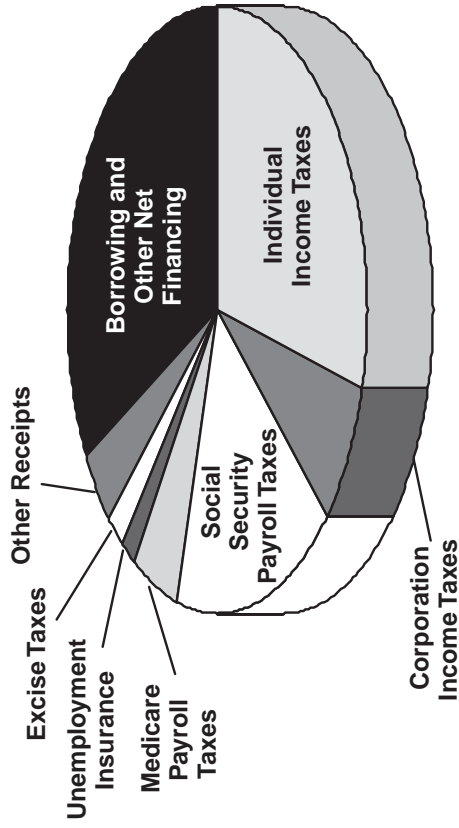


2015



Policy Revenues by Source

2011



2015

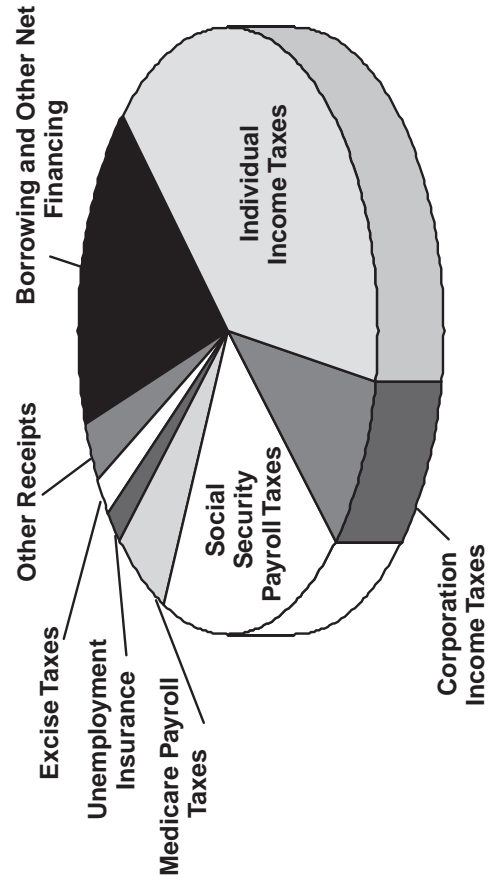


Table S-5. Proposed Budget by Category as a Percent of GDP
(As a percent of GDP)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Averages		
													2011-2015	2011-2020	
Outlays:															
Appropriated ("discretionary") programs:															
Security	5.5	5.8	5.8	5.1	4.7	4.5	4.4	4.3	4.2	4.1	4.0	4.0	4.0	4.9	4.5
Non-security	3.1	3.8	3.4	2.9	2.7	2.5	2.4	2.4	2.3	2.3	2.2	2.2	2.2	2.8	2.5
Subtotal, appropriated programs	8.6	9.6	9.2	8.0	7.4	7.1	6.8	6.6	6.5	6.4	6.3	6.3	6.2	7.7	7.0
Mandatory programs:															
Social Security	4.8	4.9	4.8	4.7	4.7	4.6	4.7	4.7	4.7	4.8	4.9	5.0	5.0	4.7	4.8
Medicare	3.0	3.1	3.2	3.1	3.2	3.4	3.4	3.6	3.6	3.6	3.8	4.0	4.0	3.3	3.5
Medicaid	1.8	1.9	1.9	1.7	1.7	1.7	1.8	1.8	1.8	1.9	2.0	2.0	2.0	1.8	1.8
Troubled Asset Relief Program (TARP) ¹	1.1	-0.5	0.1	0.1	*	*	*	*	*	*	.....	.....	.....	*	*
Allowance for jobs initiatives .....	.....	0.1	0.2	*	*	*	.....	.....	.....	.....	.....	.....	.....	*	*
Allowance for health reform ² .....	.....	*	-*	-0.1	*	0.2	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.1	0.3
Other mandatory programs	4.3	5.0	4.0	3.5	3.2	3.0	2.8	2.8	2.7	2.6	2.7	2.6	2.7	3.3	3.0
Subtotal, mandatory programs	14.8	14.5	14.2	13.0	12.9	13.0	13.0	13.4	13.3	13.3	13.8	14.1	14.1	13.2	13.4
Net interest	1.3	1.3	1.6	2.1	2.5	2.8	3.0	3.1	3.2	3.3	3.4	3.5	3.5	2.4	2.9
Disaster costs ³ .....	.....	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Total outlays	24.7	25.4	25.1	23.2	22.8	22.9	22.9	23.1	23.1	23.0	23.5	23.7	23.7	23.3	23.3
Receipts:															
Individual income taxes	6.4	6.4	7.3	8.2	8.5	8.8	9.0	9.2	9.4	9.5	9.6	9.7	9.7	8.4	8.9
Corporation income taxes	1.0	1.1	1.9	2.3	2.3	2.4	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.2	2.2
Social insurance and retirement receipts:															
Social Security payroll taxes	4.6	4.3	4.4	4.4	4.5	4.4	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.4	4.5
Medicare payroll taxes	1.3	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Unemployment insurance	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4
Other retirement	0.1	0.1	0.1	0.1	*	*	*	*	*	*	*	*	*	0.1	*
Excise taxes	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4
Estate and gift taxes	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.2
Customs duties	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Deposits of earnings, Federal Reserve System	0.2	0.5	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.3
Allowance for jobs initiatives .....	.....	-0.1	-0.2	-*	-*	-*	.....	.....	.....	.....	.....	.....	.....	-*	-*
Allowance for health reform .....	.....	.....	.....	0.1	0.1	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.2	0.3
Other miscellaneous receipts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total receipts	14.8	14.8	16.8	18.1	18.6	19.0	18.9	19.3	19.4	19.5	19.5	19.6	19.6	18.3	18.9
Deficit	9.9	10.6	8.3	5.1	4.2	3.9	3.9	3.9	3.7	3.6	3.9	4.2	4.2	5.1	4.5

Table S-5. Proposed Budget by Category as a Percent of GDP—Continued
(As a percent of GDP)

												Averages				
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020	2015	2011-2020	
On-budget deficit	10.9	11.2	8.9	5.9	5.0	4.7	4.7	4.7	4.7	4.5	4.3	4.7	4.8	4.8	5.8	5.2
Off-budget surplus (-)	-1.0	-0.5	-0.6	-0.7	-0.8	-0.8	-0.8	-0.9	-0.8	-0.8	-0.8	-0.7	-0.6	-0.6	-0.8	-0.8
Primary deficit	8.6	9.4	6.6	3.0	1.7	1.1	0.9	0.7	0.5	0.5	0.2	0.5	0.7	0.7	2.7	1.6
Net interest	1.3	1.3	1.6	2.1	2.5	2.8	3.0	3.1	3.2	3.2	3.3	3.4	3.5	3.5	2.4	2.9
Memorandum, funding ("budgetary resources") for appropriated programs:																
Security	5.8	5.8	5.7	4.9	4.8	4.6	4.5	4.4	4.3	4.3	4.2	4.1	4.1	4.1	4.9	4.6
Non-security	4.8	3.1	2.9	2.8	2.6	2.5	2.5	2.4	2.3	2.3	2.3	2.2	2.2	2.2	2.6	2.5
Subtotal, appropriated programs	10.6	8.9	8.6	7.7	7.4	7.1	7.0	6.8	6.6	6.6	6.5	6.4	6.3	6.3	7.6	7.0

Note: Figures displayed in the table do not reflect the impact of any recommendations from the Fiscal Commission.

* 0.05 percent of GDP or less.

¹ Outlays for TARP in 2011 and subsequent years result from obligations for the Home Affordable Modification Program, and other estimated TARP obligations incurred through October 3, 2010.

² Reflects on-budget effects only. See Table S-8 for further detail.

³ These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-6. Proposed Budget by Category Adjusted for Inflation and Population Growth
(In billions of dollars, based on 2011 prices and population)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Outlays:										
Appropriated ("discretionary") programs:										
Security	895	804	766	756	752	745	741	738	734	731
Non-security	520	461	430	419	413	410	407	404	403	405
Subtotal, appropriated programs	1,415	1,265	1,196	1,175	1,165	1,155	1,149	1,142	1,137	1,137
Mandatory programs:										
Social Security	730	740	756	774	794	816	840	865	891	920
Medicare	491	487	524	570	580	625	634	643	695	730
Medicaid	297	266	276	287	299	313	326	340	356	373
Troubled Asset Relief Program (TARP) ¹	11	10	7	6	3	1	*	*	.....	.....
Allowance for jobs initiatives	25	8	3	2	.....	.....	.....	.....	.....	.....
Allowance for health reform ²	-7	-17	1	27	65	87	83	82	82	82
Other mandatory programs	619	554	517	500	484	486	475	461	486	488
Subtotal, mandatory programs	2,165	2,048	2,084	2,166	2,225	2,329	2,358	2,391	2,510	2,592
Net interest	251	333	411	467	508	542	571	596	620	643
Disaster costs ³	3	4	4	4	4	4	4	4	4	4
Total outlays	3,834	3,650	3,695	3,813	3,902	4,030	4,082	4,133	4,271	4,376
Receipts:										
Individual income taxes	1,121	1,289	1,386	1,470	1,542	1,604	1,659	1,709	1,753	1,791
Corporation income taxes	297	356	371	408	366	388	388	384	383	385
Social insurance and retirement receipts:										
Social Security payroll taxes	674	700	723	741	762	787	800	813	823	830
Medicare payroll taxes	192	203	210	217	224	231	235	239	242	244
Unemployment insurance	60	66	69	71	70	68	65	62	60	59
Other retirement	8	8	8	8	8	8	7	7	7	7
Excise taxes	74	79	80	79	78	77	75	74	72	70
Estate and gift taxes	25	22	22	23	25	26	27	28	29	31
Customs duties	27	31	33	34	35	36	37	38	39	40
Deposits of earnings, Federal Reserve System	79	65	56	48	42	43	44	44	45	45
Allowance for jobs initiatives	-25	-8	-3	-2	.....	.....	.....	.....	.....	.....
Allowance for health reform ²	16	17	37	53	66	74	78	82	86	91
Other miscellaneous receipts	17	17	16	16	16	16	15	15	15	15
Total receipts	2,567	2,845	3,009	3,167	3,233	3,358	3,431	3,495	3,554	3,607
Deficit	1,267	805	686	647	669	672	652	638	716	768

Table S-6. Proposed Budget by Category Adjusted for Inflation and Population Growth—Continued
(In billions of dollars, based on 2011 prices and population)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
On-budget deficit	1,363	922	815	781	810	823	798	779	848	883
Off-budget surplus (-)	-96	-117	-128	-134	-141	-151	-146	-141	-131	-115
Primary deficit	1,016	472	275	179	161	130	81	42	97	125
Net interest	251	333	411	467	508	542	571	596	620	643
Memorandum, funding ("budgetary resources") for appropriated programs:										
Security	879	775	773	769	769	764	760	755	751	749
Non-security	441	434	421	421	420	414	410	408	408	412
Subtotal, appropriated programs	1,320	1,209	1,194	1,190	1,189	1,178	1,169	1,163	1,159	1,160

Note: Figures displayed in the table do not reflect the impact of any recommendations from the Fiscal Commission.

* \$500 million or less.

¹ Outlays for TARP in 2011 and subsequent years result from obligations for the Home Affordable Modification Program, and other estimated TARP obligations incurred through October 3, 2010.

² Reflects on-budget effects only. See Table S-8 for further detail.

³ These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

**Table S-7. Bridge From Budget Enforcement Act
Baseline to Baseline Projection of Current Policy**

(Deficit increases (+) or decreases (-) in billions of dollars)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals	
													2011- 2015	2011- 2020
BEA baseline deficit	1,413	1,404	912	613	561	495	492	469	445	421	507	557	3,073	5,472
Adjustments to reflect current policies:														
Index to inflation the 2009 parameters of the AMT .....	.....	13	64	32	38	45	53	62	72	84	97	110	233	659
Continue the 2001 and 2003 tax cuts ¹ .....	.....	5	135	237	266	295	318	335	352	369	386	403	1,251	3,097
Prevent reduction in Medicare physician payments .....	.....	7	22	27	32	34	35	38	40	43	48	53	150	371
Correct baseline growth rates for pay increases .....	.....	.....	-2	-3	-3	-3	-3	-3	-3	-4	-4	-4	-14	-32
Subtotal .....	.....	25	219	294	333	371	403	432	461	492	527	562	1,620	4,095
Adjustment to reflect costs of possible emergencies² .....	.....	1	3	4	4	4	5	5	5	5	5	5	21	46
Adjustments to Pell Grants:														
Reflect cost of funding existing maximum grant award .....	.....	.....	9	12	12	12	12	12	12	12	12	12	13	56
Remove Pell Grants from appropriated category	-19	-27	-27	-29	-30	-30	-31	-31	-32	-32	-32	-32	-33	-147
Add Pell Grants to mandatory category	19	27	27	29	30	30	31	31	32	32	32	32	33	147
Subtotal .....	.....	.....	9	12	12	12	12	12	12	12	12	12	13	56
Total program adjustments .....	.....	26	231	310	349	387	420	449	478	510	545	580	1,697	4,259
Debt service on adjustments .....	.....	*	2	11	31	51	71	94	118	146	175	209	167	909
Total adjustments .....	.....	26	233	321	379	438	491	543	597	655	720	789	1,863	5,167
Baseline projection of current policy deficit	1,413	1,430	1,145	934	940	934	983	1,013	1,042	1,077	1,227	1,346	4,936	10,640

*\$500 million or less.

¹ In continuing the 2001 and 2003 tax cuts, the estate tax is maintained at its 2009 parameters.

² These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals		
												2011- 2015	2011- 2020	
Other Tax Provisions:⁵														
Tax Cuts for Families and Individuals:⁶														
Expand earned income tax credit ¹ .....	.....	85	1,674	1,645	1,636	1,628	1,639	1,663	1,692	1,730	1,766	6,668	15,158
Expand the child and dependent care tax credit .....	.....	377	1,345	1,359	1,368	1,373	1,377	1,374	1,365	1,354	1,349	5,822	12,641
Provide for automatic enrollment in IRAs and double the tax credit for small employer plan startup costs ¹ .....	.....	.....	506	825	876	982	1,113	1,261	1,423	1,604	1,801	3,189	10,391
Expand saver's credit ¹ .....	.....	323	2,683	2,996	3,029	3,109	3,195	3,323	3,490	3,716	3,910	12,140	29,774
Extend American opportunity tax credit ¹ .....	.....	951	6,875	7,444	7,815	8,400	8,841	8,632	8,738	8,870	8,907	31,485	75,473
Total, tax cuts for families and individuals .....	.....	1,736	13,083	14,269	14,724	15,492	16,165	16,253	16,708	17,274	17,733	59,304	143,437
Tax Cuts for Businesses:														
Eliminate capital gains taxation on small businesses .....	.....	.....	.....	.....	55	280	731	1,217	1,591	1,933	2,248	335	8,055
Make research and experimentation tax credit permanent	3,044	5,346	5,969	6,622	7,286	7,945	8,597	9,244	9,887	10,530	11,182	33,168	82,608	
Remove cell phones from listed property	69	277	226	238	248	266	281	296	314	332	348	1,255	2,826	
Total, tax cuts for businesses	3,113	5,623	6,195	6,860	7,589	8,491	9,609	10,757	11,792	12,795	13,778	34,758	93,489	
Continue certain expiring provisions through calendar year 2011¹														
8,867	21,539	11,926	2,205	1,581	1,422	1,309	1,013	1,138	1,435	3,109	38,673	46,677		
Other Revenue Changes and Loophole Closers:														
Reform treatment of financial institutions and products:														
Impose a financial crisis responsibility fee ...	.....	-8,000	-8,000	-9,000	-9,000	-9,000	-9,000	-9,000	-9,000	-10,000	-10,000	-43,000	-90,000
Require accrual of income on forward sale of corporate stock	-1	-5	-12	-19	-26	-33	-36	-38	-40	-42	-44	-95	-295	
Require ordinary treatment of income from day-to-day dealer activities for certain dealers of equity options and commodities	-49	-169	-214	-226	-240	-254	-270	-286	-303	-321	-341	-1,103	-2,624	
Modify the definition of "control" for purposes of section 249	-2	-15	-30	-32	-34	-36	-38	-41	-43	-46	-48	-147	-363	
Subtotal, reform treatment of financial institutions and products	-52	-8,189	-8,256	-9,277	-9,300	-9,323	-9,344	-9,365	-9,386	-10,409	-10,433	-44,345	-93,282	
Reinstate Superfund taxes .....	.....	-1,203	-1,608	-1,729	-1,837	-1,921	-1,995	-2,068	-2,129	-2,196	-2,239	-8,298	-18,925
Repeal LIFO method of accounting for inventories .....	.....	.....	-2,667	-6,007	-7,070	-7,120	-7,162	-7,224	-7,207	-7,278	-7,350	-22,864	-59,085
Repeal gain limitation for dividends received in reorganization exchanges .....	.....	-46	-77	-78	-78	-81	-83	-85	-86	-86	-88	-360	-788

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals		
												2011– 2015	2011– 2020	
Reform U.S. international tax system:														
Defer deduction of interest expense related to deferred income .....	.....	-2,024	-3,357	-3,343	-3,350	-3,434	-3,520	-3,572	-1,803	-613	-626	-15,508	-25,642
Reform foreign tax credit: Determine the reform foreign tax credit on a pooling basis .....	.....	-1,928	-3,198	-3,184	-3,191	-3,271	-3,353	-3,403	-3,439	-3,462	-3,552	-14,772	-31,961
Reform foreign tax credit: Prevent splitting of foreign income and foreign taxes .....	.....	-1,226	-2,223	-2,494	-2,707	-2,875	-3,006	-3,106	-3,186	-3,253	-3,327	-11,525	-27,403
Tax currently excess returns associated with transfers of intangibles offshore .....	.....	-635	-1,580	-1,573	-1,577	-1,616	-1,657	-1,681	-1,699	-1,711	-1,745	-6,981	-15,474
Limit shifting of income through intangible property transfers .....	.....	-12	-32	-54	-78	-104	-131	-159	-189	-220	-254	-280	-1,233
Disallow the deduction for excess nontaxed reinsurance premiums paid to affiliates .....	.....	-22	-53	-54	-54	-50	-50	-54	-58	-60	-64	-233	-519
Limit earnings stripping by expatriated entities .....	.....	-211	-352	-353	-356	-368	-379	-385	-390	-393	-402	-1,640	-3,589
Repeal 80/20 company rules .....	.....	-83	-111	-111	-112	-116	-120	-122	-123	-124	-127	-533	-1,149
Prevent the use of equity swaps to avoid dividend withholding taxes	-219	-275	-135	-91	-94	-96	-97	-102	-109	-115	-123	-691	-1,237	
Modify tax rules for dual capacity taxpayers .....	.....	-381	-676	-734	-788	-846	-907	-972	-1,044	-1,121	-1,080	-3,425	-8,549
Combat under-reporting of income on accounts and entities in offshore jurisdictions	-27	-72	-161	-716	-919	-447	-381	-549	-686	-740	-762	-2,315	-5,433	
Subtotal, reform U.S. international tax system	-246	-6,869	-11,878	-12,707	-13,226	-13,223	-13,601	-14,105	-12,726	-11,812	-12,042	-57,903	-122,189	
Eliminate fossil fuel tax preferences:														
Oil and gas company preferences:														
Repeal enhanced oil recovery credit ⁷ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repeal credit for oil and gas produced from marginal wells ⁷ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repeal expensing of intangible drilling costs .....	.....	-1,202	-1,582	-1,089	-914	-848	-694	-482	-374	-344	-310	-5,635	-7,839
Repeal deduction for tertiary injectants .....	.....	-5	-9	-9	-8	-7	-6	-6	-5	-6	-6	-38	-67
Repeal exception to passive loss limitations for working interests in oil and natural gas properties .....	.....	-20	-24	-19	-18	-17	-17	-17	-16	-16	-16	-98	-180
Repeal percentage depletion for oil and natural gas wells .....	.....	-522	-895	-933	-969	-1,009	-1,052	-1,095	-1,141	-1,184	-1,226	-4,328	-10,026

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011- 2015	2011- 2020
Repeal domestic manufacturing tax deduction for oil and natural gas companies .....	.....	-851	-1,470	-1,559	-1,650	-1,742	-1,831	-1,920	-2,007	-2,096	-2,188	-7,272	-17,314
Increase geological and geophysical amortization period for independent producers to seven years .....	.....	-44	-160	-246	-231	-177	-122	-67	-28	-17	-18	-858	-1,110
Subtotal, oil and gas company preferences .....	.....	-2,644	-4,140	-3,855	-3,790	-3,800	-3,722	-3,587	-3,571	-3,663	-3,764	-18,229	-36,536
Coal tax preferences:													
Repeal expensing of exploration and development costs .....	.....	-32	-55	-49	-45	-45	-44	-40	-37	-34	-32	-226	-413
Repeal percentage depletion for hard mineral fossil fuels .....	.....	-57	-98	-102	-106	-109	-111	-115	-119	-122	-123	-472	-1,062
Repeal capital gains treatment for royalties	-10	-18	-25	-48	-67	-78	-87	-95	-103	-111	-119	-236	-751
Repeal domestic manufacturing deduction for hard mineral fossil fuels .....	.....	-3	-5	-5	-5	-6	-6	-6	-7	-7	-7	-24	-57
Subtotal, coal tax preferences	-10	-110	-183	-204	-223	-238	-248	-256	-266	-274	-281	-958	-2,283
Subtotal, eliminate fossil fuel tax preferences	-10	-2,754	-4,323	-4,059	-4,013	-4,038	-3,970	-3,843	-3,837	-3,937	-4,045	-19,187	-38,819
Tax carried interest as ordinary income .....	.....	-1,452	-3,289	-3,914	-3,741	-3,176	-2,534	-1,975	-1,530	-1,355	-1,011	-15,572	-23,977
Modify cellulosic biofuel producer credit	-784	-6,569	-8,058	-4,901	-2,659	-1,491	-309	.....	.....	.....	.....	-23,678	-23,987
Eliminate advanced earned income tax credit ¹ .....	.....	-120	-72	-70	-69	-68	-69	-69	-72	-74	-77	-399	-760
Deny deduction for punitive damages .....	.....	.....	-22	-32	-33	-34	-35	-36	-38	-38	-39	-121	-307
Repeal lower-of-cost-or-market inventory accounting method .....	.....	.....	-286	-1,423	-2,045	-1,402	-1,127	-283	-296	-309	-323	-5,156	-7,494
Make unemployment insurance surtax permanent .....	.....	.....	-1,458	-1,501	-1,539	-1,571	-1,596	-1,616	-1,631	-1,642	-1,642	-6,069	-14,196
Reduce the tax gap and make reforms:													
Expand information reporting:													
Require information reporting on payments to corporations .....	.....	-84	-612	-777	-924	-983	-1,040	-1,095	-1,152	-1,212	-1,275	-3,380	-9,154
Require information reporting for rental property expense payments .....	.....	-179	-267	-281	-296	-312	-327	-342	-357	-372	-387	-1,335	-3,120
Require information reporting for private separate accounts of life insurance companies .....	.....	-1	-2	-3	-4	-4	-6	-7	-8	-10	-13	-14	-58
Require a certified Taxpayer Identification Number for contractors .....	.....	-17	-44	-63	-72	-76	-79	-83	-86	-90	-94	-272	-704
Require increased information reporting for certain government payments .....	.....	-25	-70	-58	-28	-30	-32	-34	-35	-37	-39	-211	-388
Increase information return penalties .....	.....	-20	-34	-35	-35	-36	-42	-43	-43	-44	-44	-160	-376
Subtotal, expand information reporting .....	.....	-326	-1,029	-1,217	-1,359	-1,441	-1,526	-1,604	-1,681	-1,765	-1,852	-5,372	-13,800

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals		
												2011-2015	2011-2020	
Improve compliance by businesses:														
Require electronic filing by certain large organizations .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Implement standards clarifying when employee leasing companies can be held liable for their clients' Federal employment taxes .....	.....	-4	-6	-6	-7	-7	-7	-8	-8	-9	-9	-30	-71	
Strengthen rules pertaining to classification of employees as independent contractors .....	.....	-11	-214	-543	-688	-766	-848	-933	-1,020	-1,112	-1,208	-2,222	-7,343	
Subtotal, improve compliance by businesses .....	.....	-15	-220	-549	-695	-773	-855	-941	-1,028	-1,121	-1,217	-2,252	-7,414	
Strengthen tax administration:														
Codify "economic substance doctrine" ..	.....	-23	-77	-157	-272	-366	-476	-593	-682	-758	-838	-895	-4,242	
Allow assessment of criminal restitution as tax .....	.....	.....	-3	-4	-4	-4	-4	-4	-4	-4	-4	-15	-35	
Revise offer-in-compromise application rules	-1	-3	-3	-3	-3	-3	-3	-3	-3	-3	-4	-15	-31	
Expand IRS access to information in the National Directory of New Hires for tax administration purposes .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Make repeated willful failure to file a tax return a felony .....	.....	.....	.....	.....	-1	-1	-1	-1	-2	-2	-2	-2	-10	
Facilitate tax compliance with local jurisdictions .....	.....	.....	.....	.....	.....	-1	-1	-1	-1	-1	-1	-1	-6	
Extend statute of limitations where State adjustment affects Federal tax liability .....	.....	-3	-4	-4	-4	-4	-5	-5	-5	-5	-6	-19	-45	
Improve investigative disclosure statute ..	.....	.....	.....	.....	-1	-1	-1	-1	-2	-2	-2	-2	-10	
Subtotal, strengthen tax administration	-1	-29	-87	-168	-285	-380	-491	-608	-699	-775	-857	-949	-4,379	
Expand penalties:														
Clarify the bad check penalty applies to electronic checks and other payment forms .....	.....	-1	-2	-2	-2	-3	-3	-3	-3	-4	-4	-10	-27	
Impose a penalty on failure to comply with electronic filing requirements ..	.....	.....	.....	.....	.....	-1	-1	-1	-2	-2	-2	-1	-9	
Subtotal, expand penalties .....	.....	-1	-2	-2	-2	-4	-4	-4	-5	-6	-6	-11	-36	
Modify estate and gift tax valuation discounts and make other reforms:														
Require consistent valuation for transfer and income tax purposes	-40	-135	-171	-182	-192	-204	-216	-229	-243	-258	-273	-884	-2,103	
Modify rules on valuation discounts .....	.....	-666	-1,413	-1,531	-1,671	-1,818	-1,972	-2,135	-2,305	-2,484	-2,672	-7,099	-18,667	

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011- 2015	2011- 2020
Require a minimum term for grantor retained annuity trusts (GRATs) .....	.....	-15	-46	-93	-160	-231	-308	-389	-477	-570	-670	-545	-2,959
Subtotal, modify estate and gift tax valuation discounts and make other reforms	-40	-816	-1,630	-1,806	-2,023	-2,253	-2,496	-2,753	-3,025	-3,312	-3,615	-8,528	-23,729
Subtotal, reduce the tax gap and make reforms	-41	-1,187	-2,968	-3,742	-4,364	-4,851	-5,372	-5,910	-6,438	-6,979	-7,547	-17,112	-49,358
Reform treatment of insurance institutions and products:													
Modify rules that apply to sales of life insurance contracts .....	.....	-22	-71	-84	-101	-117	-136	-156	-179	-204	-233	-395	-1,303
Modify dividends-received deduction for life insurance company separate accounts ..	.....	-149	-379	-407	-432	-441	-468	-492	-511	-512	-515	-1,808	-4,306
Expand pro rata interest expense disallowance for corporate-owned life insurance .....	.....	-20	-87	-183	-276	-437	-659	-910	-1,293	-1,731	-2,188	-1,003	-7,784
Permit partial annuitization of a nonqualified annuity contract .....	.....	-5	-21	-39	-59	-81	-105	-132	-160	-192	-226	-205	-1,020
Subtotal, reform treatment of life insurance and products .....	.....	-196	-558	-713	-868	-1,076	-1,368	-1,690	-2,143	-2,639	-3,162	-3,411	-14,413
Total, other revenue changes and loophole closers	-1,133	-28,585	-45,520	-50,153	-50,842	-49,375	-48,565	-48,269	-47,519	-48,754	-49,998	-224,475	-467,580
Upper-Income Tax Provisions:													
Upper-income tax provisions devoted to deficit reduction:													
Expand the 28-percent rate and reinstate the 36-percent and 39.6-percent rates for those taxpayers with income over \$250,000 (married) and \$200,000 (single):													
PAYGO .....	.....	698	1,075	1,211	1,349	1,479	1,617	1,757	1,899	2,035	2,175	5,812	15,295
Non-PAYGO .....	.....	-15,207	-27,292	-30,506	-33,905	-37,155	-40,426	-43,717	-47,034	-50,434	-54,058	-144,065	-379,734
Reinstate the personal exemption phaseout and limitation on itemized deductions for those taxpayers with income over \$250,000 (married) and \$200,000 (single) (non-PAYGO) .....	.....	-6,840	-14,925	-17,119	-18,991	-20,808	-22,571	-24,324	-26,054	-27,687	-29,170	-78,683	-208,469
Impose 20-percent tax rate on capital gains and dividends for those taxpayers with income over \$250,000 (married) and \$200,000 (single) (non-PAYGO)	-1,344	-12,165	263	-3,315	-8,230	-11,372	-12,370	-13,288	-14,162	-14,973	-15,752	-34,819	-105,364
Subtotal, upper-income provisions devoted to deficit reduction	-1,344	-33,514	-40,879	-49,729	-59,777	-67,856	-73,750	-79,572	-85,351	-91,059	-96,805	-251,755	-678,292

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals	
												2011-2015	2011-2020
Limit the tax rate at which itemized deductions reduce tax liability to 28 percent	.....	-7,896	-21,582	-24,500	-27,019	-29,351	-31,570	-33,938	-36,268	-38,426	-40,625	-110,348	-291,175
Total, upper-income tax provisions	-1,344	-41,410	-62,461	-74,229	-86,796	-97,207	-105,320	-113,510	-121,619	-129,485	-137,430	-362,103	-969,467
Trade Initiatives:													
Promote trade	.....	145	430	552	606	647	680	705	729	753	777	2,380	6,024
Other Initiatives:													
Extend and modify the New Markets tax credit	.....	113	229	345	430	480	511	510	441	279	103	1,597	3,441
Reform and extend build America bonds ¹	.....	-8	3	3	3	4	4	4	4	4	3	5	24
Total, other initiatives	.....	105	232	348	433	484	515	514	445	283	106	1,602	3,465
Mandatory Initiatives and Savings:⁸													
Agriculture:													
Enact Animal Plant and Health Inspection Service (APHIS) fees	.....	-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-131	-291
Enact Food Safety and Inspection Service (FSIS) performance fee	.....	-11	-13	-13	-13	-14	-14	-14	-14	-15	-15	-64	-136
Enact Grain Inspection, Packers, and Stockyards Administration (GIPSA) fees	.....	-29	-30	-31	-31	-31	-32	-32	-32	-33	-34	-152	-315
Enact Natural Resources Conservation Service (NRCS) fee	.....	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19	-95	-190
Eliminate Commodity Storage payments	.....	-2	.....	.....	.....	.....	.....	.....	.....	.....	.....	-2	-2
Reduce commodity payments to wealthy farmers	.....	-1	-172	-201	-241	-245	-258	-262	-277	-297	-309	-860	-2,263
Reauthorize Child Nutrition programs	.....	860	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	4,860	9,860
Reform Market Access Program	.....	-8	-38	-40	-40	-40	-40	-40	-40	-40	-40	-166	-366
Total, Agriculture	.....	770	701	689	628	622	607	602	586	563	549	3,390	6,297
Commerce:													
Eliminate grants to manufacturers of worsted wool	.....	-5	-5	-5	-5	-5	.....	.....	.....	.....	.....	-25	-25
Corps of Engineers:													
Support capital investment in the inland waterways (receipt effect) ²	.....	.....	-196	-163	-187	-129	-100	-72	-70	-68	-68	-675	-1,053
Defense:													
Implement concurrent receipt policy:													
Effect on military retirement	.....	217	346	435	511	531	541	550	560	570	581	2,040	4,842
Accrual payments to the Military Retirement Fund (non-PAYGO)	.....	408	395	406	416	426	440	455	470	486	503	2,051	4,405

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals	
												2011–2015	2011–2020
Military Retirement Fund offsetting receipts for concurrent receipt accruals (non-PAYGO) .....	.....	-408	-395	-406	-416	-426	-440	-455	-470	-486	-503	-2,051	-4,405
Payments to Military Retirement Fund (non-PAYGO) .....	.....	469	487	505	524	604	627	651	675	700	727	2,589	5,969
Military Retirement Fund offsetting receipts (non-PAYGO) .....	.....	-469	-487	-505	-524	-604	-627	-651	-675	-700	-727	-2,589	-5,969
Provide additional accrual payments to Medicare/Eligible Retiree Health Care Fund (non-PAYGO) ..	.....	-143	.....	.....	.....	.....	.....	.....	.....	.....	.....	-143	-143
Total, Defense .....	.....	74	346	435	511	531	541	550	560	570	581	1,897	4,699
Education:													
Make Pell Grant funding mandatory and increase and index maximum awards	2	825	2,603	2,942	6,581	5,183	6,616	8,154	9,818	11,873	14,031	18,134	68,626
Eliminate entitlements for financial intermediaries under the Family Federal Education Loan Program	-2,266	-8,034	-6,527	-4,458	-3,098	-2,975	-3,184	-3,414	-3,636	-3,840	-4,129	-25,092	-43,294
Expand income-based repayment options for Federal student loans	1,692	448	512	551	586	644	708	774	842	1,158	1,265	2,741	7,487
Extend mandatory funding for Historically Black Colleges and Universities and other Minority-Serving Institutions	13	186	232	255	255	255	255	255	255	255	255	1,183	2,458
Create a new Graduation Promise Grants program to strengthen high schools	20	140	260	380	260	140	.....	.....	.....	.....	.....	1,180	1,180
Create a new Early Learning Challenge Fund	31	456	588	899	966	1,000	1,000	1,000	1,000	1,000	1,000	3,909	8,909
Create a new Access and Completion Fund program	117	583	700	700	700	583	117	.....	.....	.....	.....	3,266	3,383
Provide mandatory funding for community colleges to support the American Graduation Initiative ..	3	541	991	765	958	793	950	950	950	950	950	4,046	8,796
Modernize Perkins loans .....	.....	-736	-709	-614	-563	-583	-589	-539	-468	-396	-274	-3,205	-5,471
Total, Education	-388	-5,592	-1,351	1,420	6,645	5,039	5,873	7,180	8,761	11,000	13,098	6,162	52,074
Energy:													
Repeal ultra-deepwater oil and gas research and development program .....	.....	-20	-40	-50	-50	-30	-10	.....	.....	.....	.....	-190	-200
Environmental Protection Agency:													
Enact pesticide and pre-manufacture notification (PMN) fees .....	.....	-50	-54	-80	-83	-89	-89	-92	-92	-95	-95	-356	-819
Health and Human Services (HHS):													
Expand child care entitlement to States	502	753	961	1,115	1,106	1,142	1,226	1,314	1,403	1,493	4,437	11,015

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S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals	
												2011-2015	2011-2020
Extend ARRA child support enforcement incentive match provision	555	114	.....	.....	.....	.....	.....	.....	.....	.....	669	669
Create a LIHEAP trigger	1,460	1,475	1,115	690	373	285	258	250	250	250	5,113	6,406
Continue child welfare study	3	2	1	.....	.....	.....	.....	.....	.....	.....	6	6
Expand CMS program integrity authority	-109	-213	-1,121	-1,250	-1,418	-1,564	-1,660	-1,784	-1,912	-2,047	-4,111	-13,078
Extend TANF supplemental grants	251	64	4	.....	.....	.....	.....	.....	.....	.....	319	319
Establish Fatherhood, Marriage, and Families Innovation Fund	-118	220	148	100	.....	.....	.....	.....	.....	.....	350	350
Improve child support enforcement tools	1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-7	-17
Outyear costs of extending TANF supplemental grants	251	315	319	319	319	319	319	319	319	1,204	2,799
Reauthorize the Court Improvement Program	1	4	16	18	20	19	16	4	2	.....	59	100
Support teen pregnancy prevention	20	42	48	49	50	50	50	50	50	50	209	459
Total, HHS	2,566	2,710	1,485	1,039	448	249	207	151	110	63	8,248	9,028
Homeland Security:													
Eliminate grants to manufacturers of worsted wool	5	5	5	5	.....	.....	.....	.....	.....	.....	20	20
Housing and Urban Development:													
Provide funding for the Affordable Housing Trust Fund	20	140	250	250	240	100	.....	.....	.....	.....	900	1,000
Interior:													
Increase fees for migratory bird hunting and conservation stamps ²	-4	.....	.....	.....	.....	.....	.....	.....	.....	.....	-4	-4
Increase return from minerals on Federal lands:													
End Abandoned Mine Lands (AML) payments to certified States	-115	-171	-177	-176	-97	-72	-75	-123	-140	-95	-736	-1,241
Impose fee on nonproducing oil and gas leases	-8	-22	-38	-53	-67	-80	-97	-114	-132	-149	-188	-760
Repeal Energy Policy Act fee prohibition and mandatory permit funds	-22	-22	-21	-20	.....	.....	.....	.....	.....	-85	-85
Reauthorize Federal land sales/acquisition law (FLTFA)	-4	-6	-11	-12	-3	.....	.....	.....	.....	.....	-36	-36
Repeal geothermal payments to counties under EPAAct	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-40	-80
Return to net receipts sharing for energy minerals	-45	-45	-47	-51	-50	-51	-51	-54	-56	-188	-450
Reserve funds for insular affairs assistance	21	21	21	21	16	16	16	16	16	15	100	179
Total, Interior	-118	-253	-280	-296	-230	-194	-215	-280	-318	-293	-1,177	-2,477

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals	
												2011-2015	2011-2020
Labor:													
Implement unemployment insurance integrity legislation. ^{3,9}			-190	-218	-162	-164	-179	-202	-114	-199	-214	-734	-1,642
PAYGO			-74	-148	-138	-117	-34	83	-377	26	71	-477	-708
Non-PAYGO			-10	-7	-10	-20	-39	-39	-50	-60	-71	-61	-310
Reform FECA program				1	17	18	18	20	20	20	21	36	135
Extend foreign labor certification fees			145	564	796	1,044	884	846	832	847	879	3,497	7,785
Reform Trade Adjustment Assistance			135	286	424	751	665	708	311	634	686	2,261	5,260
Total, Labor			782	810	825	840	873	891	909	927	946	4,114	8,660
State:													
Change retention policy for consular fees (receipt effect) ²													
Treasury:													
Levy payments to Federal contractors with delinquent tax debt:													
Authorize post-levy due process (receipt effect) ²			-77	-115	-119	-124	-109	-113	-122	-127	-132	-544	-1,156
Increase levy authority to 100 percent for vendor payments (receipt effect) ²			-61	-87	-86	-90	-82	-85	-88	-92	-96	-402	-845
Revise terrorism risk insurance program ²			-26	-42	-102	-134	55	134	-39	-9	-12	-378	-249
Offset tax refunds to collect delinquent taxes for out-of-state residents													
Establish FMS debt collection fee													
Restructure assistance to New York City (NYC):													
Provide tax incentives for transportation infrastructure (receipt effect) ²	200	200	200	200	200	200	200	200	200	200	200	1,000	2,000
Total, Treasury	36	-44	-107	-148	-61	60	131	-49	-28	-40	-324	-250	
Veterans Affairs:													
Implement concurrent receipt policy:													
Effect on Veterans disability payments	47	49	51	53	54	54	54	54	53	53	52	254	520
Extend VBA pension limitation			-559	-571	-584	-597	-611					-2,311	-2,922
Medicaid impact			313	326	339	353	367					1,331	1,698
Reform criteria for special monthly pension			-3	-6	-10	-13	-16	-20	-23	-30	-33	-48	-181
Extend VBA authority for use of HHS data			2	1			-2	-3	-4	-5	-5	2	-17
Extend veterans income verification			20	-7	-13	-20	-27					-20	-47
Provide authority for vendee loan pooling			-86	-99	-5							-190	-190
Total, Veterans Affairs	44	-267	-309	-223	-227	-239	28	22	18	14	14	-982	-1,139

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals		
												2011-2015	2011-2020	
Federal Communications Commission:														
Auction domestic satellite spectrum .....	.....	-100	-75	-25	.....	.....	.....	.....	.....	.....	.....	.....	-200	-200
Provide permanent auction authority .....	.....	.....	.....	-200	-200	-200	-200	-200	-200	-200	-200	-200	-600	-1,600
Enact spectrum license user fee	-50	-200	-300	-425	-550	-550	-550	-550	-550	-550	-550	-550	-2,025	-4,775
Eliminate Telecommunications Development Fund	-3	-7	-7	-7	-6	-6	-6	-6	-6	-6	-6	-6	-33	-63
Total, Federal Communications Commission	-53	-307	-382	-657	-756	-756	-756	-756	-756	-756	-756	-756	-2,858	-6,638
Social Security Administration:														
Require States and localities to provide pension information (non-PAYGO) .....	.....	.....	.....	.....	-172	-375	-492	-523	-478	-452	-417	-417	-547	-2,909
Revert to Quarterly Wage Reporting (non-PAYGO) .....	.....	20	30	100	.....	.....	.....	.....	.....	.....	.....	.....	150	150
Total, Social Security Administration .....	.....	20	30	100	-172	-375	-492	-523	-478	-452	-417	-417	-397	-2,759
Other Independent Agencies:														
Reform financial regulatory system .....	.....	867	1,595	2,204	2,583	2,893	3,052	2,397	1,855	1,433	1,141	1,141	10,142	20,020
Reflect discrimination claims settlement (non-PAYGO)	690	230	230	.....	.....	.....	.....	.....	.....	.....	.....	.....	460	460
Total, other independent agencies	690	1,097	1,825	2,204	2,583	2,893	3,052	2,397	1,855	1,433	1,141	1,141	10,602	20,480
Multi-Agency:														
Fund Cobell settlement costs:														
PAYGO	100	400	400	200	200	200	200	200	100	.....	.....	.....	1,400	1,900
Non-PAYGO	1,412	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Implement program integrity allocation adjustments (non-PAYGO) ² .....	.....	-1,864	-4,555	-7,005	-9,452	-12,507	-15,807	-17,939	-19,448	-21,138	-22,506	-22,506	-35,383	-132,221
Exclude refundable tax credits from means-tested programs	26	26	26	25	25	25	24	23	23	22	22	22	127	241
Reform asset limits in means-tested programs .....	.....	426	813	1,145	1,090	1,027	982	965	973	986	986	986	4,501	9,393
Total, multi-agency	1,538	-1,012	-3,316	-5,635	-8,137	-11,255	-14,601	-16,751	-18,352	-20,130	-21,498	-21,498	-29,355	-120,687
Outyear PAYGO Impact of Changes in Mandatory Programs included in Appropriations Language:														
Justice, Crime Victims Fund Obligation Delay .....	.....	.....	2,731	1,366	455	.....	.....	.....	.....	.....	.....	.....	4,552	4,552
Total, mandatory and receipt proposals	114,309	81,497	-69,867	-137,843	-137,205	-128,927	-121,145	-138,590	-152,488	-165,698	-178,834	-178,834	-392,346	-1,149,100

Note: For receipt effects, positive figures indicate lower receipts. For outlay effects, positive figures indicate higher outlays. For net costs, positive figures indicate higher deficits.

Note: Figures displayed in the table do not reflect the impact of any recommendations from the Fiscal Commission.

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

¹The estimates for this proposal include effects on outlays. The outlay effects included in the totals above are listed below:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011– 2015	2011– 2020
Extend making work pay tax credit in 2011 .....	.....	703	21,265	.....	.....	.....	.....	.....	.....	.....	.....	21,968	21,968
Extend COBRA health insurance premium assistance	319	524	23	.....	.....	.....	.....	.....	.....	.....	.....	547	547
Extend option for grants to States in lieu of housing tax credits	2,435	1,815	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,815	1,815
Expand earned income tax credit .....	.....	83	1,667	1,635	1,628	1,622	1,634	1,659	1,689	1,726	1,762	6,635	15,105
Expand child and dependent care tax credit .....	.....	.....	399	406	403	398	403	406	408	407	409	1,606	3,639
Provide for automatic enrollment in IRAs and double the tax credit for small employer plan startup costs .....	.....	.....	83	146	149	158	177	200	223	250	281	536	1,667
Expand saver's credit .....	.....	570	3,715	1,402	1,369	1,366	1,349	1,337	1,339	1,340	1,353	8,422	15,140
Provide American opportunity tax credit .....	.....	.....	2,941	3,058	3,146	3,268	3,441	3,363	3,330	3,310	3,302	12,413	29,159
Continue certain expiring provisions through calendar year 2011	66	91	23	.....	.....	.....	.....	.....	.....	.....	.....	114	114
Eliminate advanced earned income tax credit .....	.....	-120	-72	-70	-69	-68	-69	-69	-72	-74	-77	-399	-760
Reform and extend build America bonds .....	.....	266	1,216	2,630	4,108	5,608	7,105	8,595	10,078	11,554	13,023	13,828	64,183
Total outlay effects of receipt proposals	2,820	3,932	31,260	9,207	10,734	12,352	14,040	15,491	16,995	18,513	20,053	67,485	152,577

²The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are listed below.

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011– 2015	2011– 2020
Provide \$250 economic recovery payments	38	-1,959	.....	.....	.....	.....	.....	.....	.....	.....	.....	-1,959	-1,959
Jobs initiatives allowance	12,000	25,000	8,000	3,000	2,000	.....	.....	.....	.....	.....	.....	38,000	38,000
Health insurance allowance .....	.....	-16,000	-17,500	-40,500	-57,000	-75,500	-89,500	-98,000	-106,500	-116,000	-126,500	-206,500	-743,000
Preserve cost-sharing of inland waterways capital costs .....	.....	.....	-196	-163	-187	-129	-100	-72	-70	-68	-68	-675	-1,053
Increase fees for migratory bird hunting and conservation stamps .....	.....	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14	-70	-140
Implement unemployment insurance integrity legislation:													
PAYGO .....	.....	.....	-39	-40	-27	-32	-49	-72	19	-62	-73	-138	-375
Non-PAYGO .....	.....	.....	-3	-2	11	36	124	247	-208	200	252	42	657
Change retention policy for passport application fees .....	.....	782	810	825	840	857	873	891	909	927	946	4,114	8,660
Authorize post-levy due process .....	.....	-77	-115	-119	-124	-109	-113	-118	-122	-127	-132	-544	-1,156
Increase levy authority to 100 percent for vendor payments .....	.....	-61	-87	-86	-90	-78	-82	-85	-88	-92	-96	-402	-845
Revise terrorism risk insurance program .....	.....	.....	21	18	45	99	173	205	6	21	15	183	603

S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011– 2015	2011– 2020
Restructure assistance to NYC; Provide tax incentives for transportation infrastructure	200	200	200	200	200	200	200	200	200	200	1,000	2,000
Implement program integrity allocation adjustments – IRS	-385	-1,164	-2,355	-3,955	-6,015	-7,987	-9,238	-9,931	-10,378	-10,809	-13,874	-62,217

Total receipt effects of mandatory proposals ... 12,038 7,486 -10,087 -39,236 -58,301 -80,685 -96,475 -106,056 -115,799 -125,393 -136,279 -180,823 -760,825
 Allowance reflects the average budget impacts of the House- and Senate-passed health care reform bills, extrapolated to 2020 and adjusted to remove the effects of four provisions already included explicitly as 2011 Budget proposals. The four adjustments are for proposals to require information reporting on payments to corporations, codify the economic substance doctrine, modify cellulosic biofuel producer credit, and extend FMAP relief to States.

⁴ A comprehensive market-based climate change policy will be deficit neutral because proceeds from emissions allowances will be used to compensate vulnerable families, communities, and businesses during the transition to a clean energy economy. Receipts will also be reserved for investments to reduce greenhouse gas emissions, including support of clean energy technologies, and in adapting to the impacts of climate change, both domestically and in developing countries.

⁵ Receipt effects unless otherwise noted.
⁶ The Administration continues to support expanding refundability of the child tax credit by lowering the refundability threshold to \$3,000, as well as the expansion of the earned income tax credit for married couples by increasing the phase-out threshold by \$5,000 compared to other filers. These policies are incorporated in the baseline projection of current policy.

⁷ This provision is estimated to have zero receipt effects under the Administration's current projections for energy prices.

⁸ Outlay effects unless otherwise noted.

⁹ Net of income offsets.

Table S-9. Bridge Between Total Mandatory and Receipt Proposals and PAYGO Scorekeeping
Deficit increases (+) or decreases (-) in millions of dollars

	Total¹
2011-2020 total mandatory and receipt proposals, Table S-8	-1,149,100
Plus 2010 effects: PAYGO includes a "lookback" provision to capture current-year costs	114,309
2010-2020 total mandatory and receipt proposals and climate policies, Table S-8	-1,034,791
Adjustments to remove costs or savings for non-PAYGO items on S-8:	
Temporary recovery measures	-266,351
Savings from not extending upper-income tax cuts	694,931
Program integrity and other savings generated by increased discretionary funding	135,838
Other non-PAYGO items	-3,847
Total, adjustments for non-PAYGO items	561,261
TOTAL: Net scoreable PAYGO savings in Administration's budget	-473,530

Note: Figures displayed in the table do not reflect the impact of any recommendations from the Fiscal Commission.

¹Totals represent 2010-2020 unless otherwise stated.

Table S-10. Funding Levels for Appropriated (“Discretionary”) Programs by Category ¹

(Budgetary resources in billions of dollars)

	2009 Actual											Totals			
	Non-ARRA	ARRA ²	2010 Enacted	2011 Request	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011-2015	2011-2020
Discretionary Policy by Category:															
Security Agencies	650.1	12.0	683.7	719.2	747.5	768.7	789.7	814.0	834.6	856.5	879.0	902.7	927.6	3,839.0	8,239.4
Non-Security Agencies	407.8	253.1	446.3	441.3	446.4	446.2	459.1	472.3	478.7	488.8	501.6	517.0	537.5	2,265.2	4,788.9
Total, Base Discretionary Funding ...	1,057.9	265.1	1,130.0	1,160.5	1,193.9	1,214.9	1,248.8	1,286.2	1,313.3	1,345.3	1,380.6	1,419.7	1,465.1	6,104.3	13,028.3
Other Discretionary Funding (not included above):															
Overseas Contingency Operations ³	145.9	.....	130.0	159.3	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	359.3	609.3
Other Supplemental/Emergency Funding	44.1	.....	0.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Proposed 2010 Supplemental Funding ⁴ .....	.....	.....	41.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total, Discretionary Budgetary Resources	1,248.0	265.1	1,301.5	1,319.8	1,243.9	1,264.9	1,298.8	1,336.2	1,363.3	1,395.3	1,430.6	1,469.7	1,515.1	6,463.6	13,637.6
Memorandum:															
Base Security Budget Authority adjusted for Inflation and Population	685.5	12.6	700.1	719.2	726.6	725.5	723.7	724.3	721.0	717.7	714.6	711.9	710.5	3,619.3	7,194.9
Base Non-Security Budgetary Resources adjusted for Inflation and Population	430.0	266.9	457.0	441.3	433.9	421.1	420.8	420.2	413.6	409.6	407.7	407.7	411.7	2,137.3	4,187.6
Grand Total, Discretionary Budgetary Resources adjusted for Inflation and Population	1,315.9	279.5	1,332.8	1,319.8	1,209.1	1,193.8	1,190.2	1,189.0	1,177.7	1,169.2	1,163.0	1,159.1	1,160.5	6,102.0	11,931.5
Grand Total, Discretionary Budgetary Resources as a Percent of GDP	8.8%	1.9%	8.9%	8.6%	7.7%	7.4%	7.1%	7.0%	6.8%	6.6%	6.5%	6.4%	6.3%	7.6%	7.0%

¹Although the Budget shows discretionary funding in nominal terms, the Administration conceives of discretionary growth rates in inflation-adjusted terms. If inflation projections are revised from what is currently projected, future budgets would be expected to adjust funding levels up or down accordingly. (This statement does not apply to funding growth between 2010 and the 2011 budget year, since the appropriations process for 2011 must begin immediately and before inflation assumptions will be revisited. It also does not apply to the outyear BA for overseas contingency operations, which is a placeholder and does not represent a policy determination.)

²“ARRA” refers to the American Recovery and Reinvestment Act of 2009 (P.L. 111-5).

³The Budget includes placeholder estimates of \$50 billion per year for Overseas Contingency Operations in 2012 and beyond. These estimates do not reflect any specific policy decisions.

⁴The 2010 requested supplemental includes additional funding for Overseas Contingency Operations.

Table S-11. Funding Levels for Appropriated (“Discretionary”) Programs by Agency¹
(Budgetary resources in billions of dollars)

	2009 Actual					Totals				
	Non-ARRA	ARRA ²	2010 Enacted	2011 Request	2012	2013	2014	2015	2011–2015	2011–2020
Base Discretionary Resources by Agency:										
Security Agencies:										
Defense (DOD)	513.2	7.4	530.8	548.9	566.4	581.8	597.8	616.0	2,910.9	6,255.3
Energy - National Nuclear Security Administration	9.1	.....	9.9	11.2	11.6	11.9	12.4	12.9	60.0	126.6
Homeland Security (DHS) ³	42.1	2.8	39.4	43.6	44.2	44.8	45.3	46.7	224.6	481.4
Veterans Affairs ⁴	47.6	1.4	53.1	57.0	59.7	61.3	63.0	64.7	305.6	659.7
State and Other International Programs ⁵	38.1	0.4	50.6	58.5	65.7	69.0	71.2	73.6	337.9	716.4
Subtotal, Security Agencies	650.1	12.0	683.7	719.2	747.5	768.7	789.7	814.0	3,839.0	8,239.4
Non-Security Agencies:										
Agriculture ⁵	22.6	6.9	25.0	23.9	24.6	24.5	25.2	26.0	124.2	266.2
Commerce	9.4	7.8	13.9	8.9	9.1	8.8	8.5	8.8	44.2	101.0
<i>Census Bureau</i>	3.1	1.0	7.2	1.3	1.1	1.2	1.3	1.5	12.1	23.9
Education ⁶	41.4	81.1	46.8	49.7	50.1	50.2	51.4	52.7	254.1	537.5
Energy (excluding National Nuclear Security Administration)	16.9	36.7	16.5	17.1	17.1	17.2	17.7	18.3	87.5	186.2
Health and Human Services (HHS) ⁷	77.6	22.4	84.1	83.5	82.4	80.7	83.1	85.5	415.1	881.1
Housing and Urban Development	40.0	13.6	43.6	41.6	41.3	42.0	44.1	45.3	214.3	464.1
Interior	11.3	3.0	12.2	12.0	11.9	11.8	12.2	12.5	60.3	126.6
Justice	26.0	4.0	27.5	24.1	28.5	28.0	29.0	29.9	139.5	291.8
Labor	12.9	4.8	14.3	14.0	13.5	13.1	13.3	13.5	67.4	138.4
State and Other International Programs ⁵	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.6	1.3
Transportation	70.5	48.1	76.0	77.6	79.2	80.6	82.1	84.7	404.2	824.5
<i>Budget Authority (BA)</i>	16.8	48.1	21.8	22.8	70.0	33.8	39.0	41.2	206.6	418.1
<i>Obligation Limitations</i>	53.7	.....	54.2	54.8	9.3	46.8	43.1	43.6	197.6	406.4
Treasury	12.6	0.3	13.6	13.9	14.1	14.5	15.1	15.9	73.6	158.9
Corps of Engineers	5.3	4.6	5.4	4.9	4.7	4.6	4.7	4.8	23.6	49.3
Environmental Protection Agency	7.6	7.2	10.3	10.0	9.4	8.8	8.6	8.5	45.4	89.0
General Services Administration	0.6	5.9	0.6	0.7	0.6	0.6	0.6	0.7	3.2	6.8
National Aeronautics and Space Administration	17.8	1.0	18.7	19.0	19.4	20.0	20.6	21.0	100.0	212.7
National Science Foundation	6.5	3.0	6.9	7.4	7.8	8.3	8.9	9.5	41.9	96.9
Small Business Administration	0.6	0.7	0.8	1.0	1.0	0.9	0.9	1.0	4.8	9.9
Social Security Administration ⁷	8.5	1.1	9.3	10.1	10.5	10.9	11.4	11.7	54.7	117.6
Corporation for National and Community Service	0.9	0.2	1.2	1.4	1.7	2.0	2.3	2.6	10.0	26.9
Other Agencies	18.6	0.3	19.4	20.2	19.2	18.6	19.1	19.5	96.6	202.0
Subtotal, Non-Security Discretionary Budget Authority	354.1	253.1	392.1	386.4	437.1	399.4	416.0	428.7	2,067.6	4,382.5

Table S-11. Funding Levels for Appropriated (“Discretionary”) Programs by Agency¹—Continued
(Budgetary resources in billions of dollars)

	2009 Actual			Totals						
	Non-ARRA	ARRA ²	2010 Enacted	2011 Request	2012	2013	2014	2015	2011–2015	2011–2020
Subtotal, Non-Security Discretionary Budgetary Resources	407.8	253.1	446.3	441.3	446.4	446.2	459.1	472.3	2,265.2	4,788.9
Other Discretionary Funding (not included above):										
Overseas Contingency Operations³	145.9	....	130.0	159.3	50.0	50.0	50.0	50.0	359.3	609.3
<i>Defense</i>	<i>145.7</i>	<i>....</i>	<i>129.6</i>	<i>159.1</i>	<i>50.0</i>	<i>50.0</i>	<i>50.0</i>	<i>50.0</i>	<i>359.1</i>	<i>609.1</i>
<i>Homeland Security</i>	<i>0.3</i>	<i>....</i>	<i>0.2</i>	<i>0.3</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>0.3</i>	<i>0.3</i>
<i>Justice</i>	<i>....</i>	<i>....</i>	<i>0.1</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
Other Enacted Supplemental or Emergency Funding ...	44.1	....	0.4	....	....	....	....	....	....	....
<i>Agriculture</i>	<i>1.4</i>	<i>....</i>	<i>0.4</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
<i>Energy</i>	<i>7.9</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
<i>Health and Human Services</i>	<i>10.5</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
<i>State and Other International Programs</i>	<i>13.8</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
<i>Department of Transportation</i>	<i>3.0</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
<i>Corps of Engineers-Civil Works</i>	<i>6.6</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
<i>Other Agencies</i>	<i>0.9</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
Proposed 2010 Supplemental Funding .....	....	....	41.1	....	....	....	....	....	....	....
<i>Defense (includes Overseas Contingency Operations)</i>	<i>....</i>	<i>....</i>	<i>33.0</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
<i>Homeland Security</i>	<i>....</i>	<i>....</i>	<i>3.6</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
<i>State and Other International Programs</i>	<i>....</i>	<i>....</i>	<i>4.5</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
Grand Total, Discretionary Budget Authority	1,194.2	265.1	1,247.3	1,265.0	1,234.6	1,218.1	1,255.7	1,292.6	6,266.0	13,231.2
Grand Total, Discretionary Budgetary Resources	1,248.0	265.1	1,301.5	1,319.8	1,243.9	1,264.9	1,298.8	1,336.2	6,463.6	13,637.6

* \$50 million or less.

¹Although the Budget shows discretionary funding in nominal terms, the Administration conceives of discretionary growth rates in inflation-adjusted terms. If inflation projections are revised from what is currently projected, future budgets would be expected to adjust funding levels up or down accordingly. (This statement does not apply to funding growth between 2010 and the 2011 budget year, since the appropriations process for 2011 must begin immediately and before inflation assumptions will be revisited. It also does not apply to the outyear BA for overseas contingency operations, which is a placeholder and does not represent a policy determination.)

²“ARRA” refers to the American Recovery and Reinvestment Act of 2009 (P.L. 111-5).

³The DHS level includes \$1.8 billion for BioShield in 2009 and a -\$3.0 billion transfer in 2010 of BioShield balances to HHS.

⁴The Veterans Affairs total is net of medical care collections.

⁵The Security category for State and Other International Programs is comprised entirely of International Function 150. This includes funding for International Food Aid programs in the Department of Agriculture.

⁶Adjusted for advance appropriations, 2009 funding for the Department of Education is \$46.2 billion. All numbers exclude funding for Pell Grants.

⁷Funding from the Hospital Insurance and Supplementary Medical Insurance trust funds for administrative expenses incurred by the Social Security Administration that support the Medicare program are included in the HHS total and not in the Social Security Administration total. Additionally, the HHS total includes \$0.4 billion and \$3.0 billion in 2009 and 2010, respectively, for transfer of the BioShield program in DHS.

⁸The Budget includes placeholder estimates of \$50 billion per year for Overseas Contingency Operations in 2012 and beyond. These estimates do not reflect any specific policy decisions.

Table S-13. Economic Assumptions
(Calendar years)

	Projections												
	2008 Actual	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Gross Domestic Product (GDP):													
Nominal level, billions of dollars	14,441	14,252	14,768	15,514	16,444	17,433	18,446	19,433	20,408	21,373	22,329	23,312	24,323
Percent change, nominal GDP, year/year	2.6	-1.3	3.6	5.1	6.0	6.0	5.8	5.3	5.0	4.7	4.5	4.4	4.3
Real GDP, percent change, year/year	0.4	-2.5	2.7	3.8	4.3	4.2	4.0	3.6	3.2	2.8	2.6	2.5	2.5
Real GDP, percent change, Q4/Q4	-1.9	-0.5	3.0	4.3	4.3	4.2	3.9	3.4	3.1	2.7	2.6	2.5	2.5
GDP chained price index, percent change, year/year	2.1	1.2	0.9	1.2	1.6	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8
Consumer Price Index¹, percent change, year/year													
	3.8	-0.3	1.9	1.5	2.0	2.0	2.0	2.0	2.0	2.1	2.1	2.1	2.1
Unemployment rate, civilian, percent²													
	5.8	9.3	10.0	9.2	8.2	7.3	6.5	5.9	5.5	5.3	5.2	5.2	5.2
Interest rates, percent:													
91-day Treasury bills ³	1.4	0.2	0.4	1.6	3.0	4.0	4.1	4.1	4.1	4.1	4.1	4.1	4.1
10-year Treasury notes	3.7	3.3	3.9	4.5	5.0	5.2	5.3	5.3	5.3	5.3	5.3	5.3	5.3

Note: A more detailed table of economic assumptions is in Chapter 2, "Economic Assumptions," in the *Analytical Perspectives* volume of the Budget, Table 2-1.

¹ Seasonally adjusted CPI for all urban consumers.

² Annual average.

³ Average rate, secondary market (bank discount basis).

Table S-14. Federal Government Financing and Debt
(In billions of dollars)

	Estimate											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Financing:												
Unified budget deficit	1,413	1,556	1,267	828	727	706	752	778	778	785	908	1,003
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities: ¹												
Change in Treasury operating cash balance ²	-96	-5	-200	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net disbursements of credit financing accounts:												
Direct loan accounts	293	210	143	135	118	108	99	70	85	79	91	91
Guaranteed loan accounts	7	-7	8	12	12	6	4	3	1	-2	-4	-6
Troubled Asset Relief Program (TARP) equity purchase accounts	105	1	-15	-*	-2	-5	-5	-5	-9	-11	-26	-16
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (NRRIT)	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Net change in other financial assets and liabilities ³	22	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, changes in financial assets and liabilities	329	198	-66	146	127	109	98	67	76	65	60	69
Seigniorage on coins	-*	-*	-*	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total, other transactions affecting borrowing from the public	329	197	-66	145	126	108	97	67	75	64	59	68
Total, requirement to borrow from the public (equals change in debt held by the public)	1,742	1,753	1,201	974	854	814	849	844	853	849	967	1,071
Changes in Debt Subject to Statutory Limitation:												
Change in debt held by the public	1,742	1,753	1,201	974	854	814	849	844	853	849	967	1,071
Change in debt held by Government accounts	148	158	157	218	264	265	302	309	321	337	285	256
Change in other factors	4	-2	-1	1	1	1	1	1	1	1	1	-*
Total, change in debt subject to statutory limitation	1,893	1,909	1,357	1,193	1,119	1,079	1,152	1,155	1,176	1,187	1,253	1,327
Debt Subject to Statutory Limitation, End of Year:												
Debt issued by Treasury	11,850	13,760	15,117	16,308	17,426	18,505	19,656	20,809	21,984	23,171	24,424	25,751
Adjustment for discount, premium, and coverage ⁴	3	2	2	4	5	6	7	8	8	9	9	9
Total, debt subject to statutory limitation ⁵	11,853	13,762	15,119	16,312	17,431	18,511	19,662	20,817	21,993	23,180	24,433	25,760
Debt Outstanding, End of Year:												
Gross Federal debt: ⁶												
Debt issued by Treasury	11,850	13,760	15,117	16,308	17,426	18,505	19,656	20,809	21,984	23,171	24,424	25,751
Debt issued by other agencies	26	27	27	27	27	28	28	28	27	26	26	26
Total, gross Federal debt	11,876	13,787	15,144	16,336	17,453	18,532	19,683	20,837	22,011	23,197	24,450	25,777
Held by:												
Debt held by Government accounts	4,331	4,489	4,646	4,864	5,128	5,393	5,695	6,004	6,325	6,663	6,948	7,204
Debt held by the public ⁷	7,545	9,298	10,498	11,472	12,326	13,139	13,988	14,833	15,686	16,535	17,502	18,573

Table S-14. Federal Government Financing and Debt—Continued

(In billions of dollars)

	Estimate											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Held by the Public Net of Financial Assets:												
Debt held by the public	7,545	9,298	10,498	11,472	12,326	13,139	13,988	14,833	15,686	16,535	17,502	18,573
Less financial assets net of liabilities:												
Treasury operating cash balance ²	275	270	70	70	70	70	70	70	70	70	70	70
Credit financing account balances:												
Direct loan accounts	489	700	842	977	1,095	1,204	1,303	1,373	1,458	1,537	1,628	1,719
Guaranteed loan accounts	-35	-42	-34	-22	-10	-4	*	3	5	2	-2	-7
TARP equity purchase accounts	105	106	91	91	89	84	80	75	66	55	29	13
Government-sponsored enterprise preferred stock	65	102	115	115	115	115	115	115	115	115	115	115
Non-Federal securities held by NRRIT	22	21	20	19	18	17	16	14	13	12	11	10
Other assets net of liabilities	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24
Total, financial assets net of liabilities	898	1,133	1,080	1,227	1,353	1,462	1,560	1,627	1,703	1,768	1,827	1,896
Debt held by the public net of financial assets	6,647	8,164	9,418	10,246	10,972	11,677	12,428	13,205	13,983	14,767	15,675	16,677

Note: Figures displayed in the table do not reflect the impact of any recommendations from the Fiscal Commission.

* \$500 million or less.

¹ A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a negative sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a negative sign.² Includes assumed Supplementary Financing Program balance of \$200 billion on September 30, 2010, and zero on September 30, 2011, and beyond.³ Besides checks outstanding, includes accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.⁴ Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), debt held by the Federal Financing Bank, the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.⁵ The statutory debt limit is \$12,394 billion, as enacted on December 28, 2009.⁶ Treasury securities held by the public and zero-coupon bonds held by Government accounts are almost all measured at sales price plus amortized discount or less amortized premium. Agency debt securities in the Government account series are otherwise measured at face value less unrealized discount (if any).⁷ At the end of 2009, the Federal Reserve Banks held \$769.2 billion of Federal securities and the rest of the public held \$6,775.5 billion. Debt held by the Federal Reserve Banks is not estimated for future years.

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Funding Highlights:

- Provides \$1.3 billion, 9 percent above 2010 funding levels.
- Supports growth in AmeriCorps to 90,000 members, providing more Americans with opportunities to serve their communities.
- Fosters the replication of innovative and proven programs through the Social Innovation Fund.
- Creates a demonstration project within Senior Corps that will support and test promising approaches to engaging retiring Americans in service.

The President believes that public service can help to address our Nation's greatest challenges, and that serving our fellow Americans can help speed our economic recovery. The Corporation for National and Community Service (CNCS) provides an on-ramp for Americans of all ages to serve their community and country in sustained and effective ways throughout their lives, from tutoring at-risk youth to responding to natural disasters, to building the capacity of community organizations. Some of the brightest solutions to America's challenges can be found outside of Washington in communities across the country. The Budget proposes \$1.3 billion for CNCS, a 9 percent increase above 2010 funding levels. Although reaching the goal of engaging 250,000 AmeriCorps members will be extremely difficult in the constrained environment, the Budget provides Americans with more opportunities to serve and fosters community innovation across the country.

Investing in Community Solutions and a Skilled America

Supports National Service. The Budget funds 90,000 AmeriCorps members, enabling Americans to serve and building the capacity of the nonprofit sector to find innovative solutions to social problems. The Budget also focuses national service resources in those areas where service can achieve the greatest results for communities, and invests in program evaluation to determine what forms of service are most effective.

Supports Innovative Non-Profits. Innovative solutions for addressing critical national challenges can only be executed with the capital to develop, evaluate, and replicate successful approaches. The Budget invests \$70 million in the Social Innovation Fund to test promising new approaches to major challenges, leverage private and foundation capital to meet these needs, and grow evidence-based programs.

Engages Retiring Americans in Service. Many older Americans are eager to serve our Nation and they have a wide range of skills and knowledge to give back to their fellow Americans. The President's Budget sets aside \$5 million to create a demonstration program within Senior Corps, which connects individuals over the age

of 55 to local volunteer opportunities. This new initiative will test innovative, evidence-based approaches to engaging low-income seniors in opportunities to serve two vulnerable populations: children and youth at risk of failing to perform at grade level and veterans in home-based primary care and their care-givers.

Corporation for National and Community Service
(In millions of dollars)

	Actual 2010	Estimate	
		2011	2012
Spending			
Discretionary Budget Authority:			
Operating Expenses	1,054		1,153
<i>AmeriCorps (non-add)</i>	698		770
<i>Learn and Serve America (non-add)</i>	40		40
<i>Senior Corps (non-add)</i>	221		226
<i>Social Innovation Fund (non-add)</i>	50		70
Salaries and Expenses	88		98
Office of the Inspector General	8		8
Total, Discretionary budget authority	1,150	1,416	1,259
Total, Discretionary outlays ¹	1,034	1,013	1,077
Mandatory Outlays:			
Interest, National Service Trust	-2	17	34
Total, Mandatory outlays	-2	17	34
Total, Outlays	1,032	1,030	1,111

¹ This table reflects the correct total discretionary outlay amounts for 2011 and 2012 consistent with the policy in the President's Budget. However, the discretionary outlays in the database supporting the President's Budget are inadvertently understated for 2011 by \$420 million, and overstated for 2012 by \$505 million as a result of incorrect spendout rates. This error will be corrected during the 2012 Mid-Session Review.

SUMMARY TABLES

Table S-1. Budget Totals

(In billions of dollars and as a percent of GDP)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals		
													2012-2016	2012-2021	
Budget Totals in Billions of Dollars:															
Receipts	2,163	2,174	2,627	3,003	3,333	3,583	3,819	4,042	4,257	4,473	4,686	4,923	16,366	38,747	
Outlays	3,456	3,819	3,729	3,771	3,977	4,190	4,468	4,669	4,876	5,154	5,422	5,697	20,134	45,952	
Deficit	1,293	1,645	1,101	768	645	607	649	627	619	681	735	774	3,769	7,205	
Debt held by the public	9,019	10,856	11,881	12,784	13,562	14,301	15,064	15,795	16,513	17,284	18,103	18,967			
Debt net of financial assets	7,894	9,505	10,585	11,344	11,988	12,595	13,243	13,869	14,488	15,169	15,903	16,677			
Gross domestic product (GDP)	14,508	15,080	15,813	16,752	17,782	18,804	19,791	20,755	21,679	22,624	23,608	24,633			
Budget Totals as a Percent of GDP:															
Receipts	14.9%	14.4%	16.6%	17.9%	18.7%	19.1%	19.3%	19.5%	19.6%	19.8%	19.9%	20.0%	18.3%	19.0%	
Outlays	23.8%	25.3%	23.6%	22.5%	22.4%	22.3%	22.6%	22.5%	22.5%	22.8%	23.0%	23.1%	22.7%	22.7%	
Deficit	8.9%	10.9%	7.0%	4.6%	3.6%	3.2%	3.3%	3.0%	2.9%	3.0%	3.1%	3.1%	4.3%	3.7%	
Debt held by the public	62.2%	72.0%	75.1%	76.3%	76.3%	76.1%	76.1%	76.1%	76.2%	76.4%	76.7%	77.0%			
Debt net of financial assets	54.4%	63.0%	66.9%	67.7%	67.4%	67.0%	66.9%	66.8%	66.8%	67.0%	67.4%	67.7%			
Memorandum, budget totals with AMT relief fully paid for:															
In billions of dollars:															
Deficit	1,293	1,645	1,101	768	645	579	475	452	415	445	463	464			
Debt held by the public	9,019	10,856	11,881	12,784	13,562	14,274	14,862	15,419	15,932	16,467	17,015	17,568			
Debt net of financial assets	7,894	9,505	10,585	11,344	11,988	12,567	13,041	13,493	13,907	14,352	14,815	15,278			
As a percent of GDP:															
Deficit	8.9%	10.9%	7.0%	4.6%	3.6%	3.1%	2.4%	2.2%	1.9%	2.0%	2.0%	1.9%			
Debt held by the public	62.2%	72.0%	75.1%	76.3%	76.3%	75.9%	75.1%	74.3%	73.5%	72.8%	72.1%	71.3%			
Debt net of financial assets	54.4%	63.0%	66.9%	67.7%	67.4%	66.8%	65.9%	65.0%	64.2%	63.4%	62.8%	62.0%			

Table S-2. Effect of Budget Proposals on Projected Deficits

(Deficit increases (+) or decreases (-) in billions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
												2012-2016	2012-2021
Projected deficits in the adjusted baseline¹	1,597	1,090	846	770	841	938	890	891	960	1,045	1,116	4,486	9,387
Percent of GDP	10.6%	6.9%	5.1%	4.3%	4.5%	4.7%	4.3%	4.1%	4.2%	4.4%	4.5%	5.1%	4.7%
Mandatory, revenue, and discretionary non-security proposals:													
Mandatory and Revenue proposals:													
Tax cuts for families and businesses ²	1	23	32	30	35	40	42	43	46	49	52	160	392
Other revenue changes and loophole closers ³	-*	-17	-29	17	-43	-88	-40	-36	-29	-42	-37	-159	-344
Pay for three years of AMT relief by reducing the value of certain tax expenditures		-6	-19	-26	-30	-33	-36	-39	-41	-44	-47	-114	-321
Reauthorize Surface Transportation		-13	-6	-11	-13	-10	-7	-5	-6	-7	-9	-53	-87
Policy for physicians relief from sustainable growth rate formula (SGR)		17	26	5	-5	-6	-7	-7	-7	-10	-14	37	-8
Other proposed changes in mandatory programs and user fees	18	9	2	-16	-29	-25	-29	-27	-20	-20	-21	-59	-176
Subtotal, mandatory and revenue proposals ...	19	14	6	-3	-84	-121	-76	-72	-58	-74	-77	-188	-544
Freeze discretionary non-security funding through 2015	12	-6	-20	-33	-47	-47	-50	-48	-51	-48	-57	-153	-406
Debt service and indirect interest effects	*	*	-1	*	-3	-10	-17	-23	-29	-35	-42	-15	-161
Subtotal, mandatory, revenue, and non-security discretionary proposals	31	8	-15	-36	-134	-178	-143	-142	-138	-157	-176	-355	-1,111
Proposed changes in discretionary security programs:													
Overseas contingency operations (OCO)	3	-19	-82	-107	-115	-120	-123	-126	-129	-133	-136	-443	-1,090
Other security proposals	15	22	18	20	22	21	20	20	18	15	11	104	188
Debt service	*	*	*	-3	-8	-12	-18	-23	-29	-35	-42	-23	-170
Subtotal, discretionary security proposals	17	3	-64	-90	-100	-111	-120	-130	-140	-153	-167	-362	-1,072
Total deficit reduction	48	11	-79	-125	-234	-289	-263	-272	-278	-310	-342	-717	-2,182
Resulting deficits in 2012 Budget	1,645	1,101	768	645	607	649	627	619	681	735	774	3,769	7,205
Percent of GDP	10.9%	7.0%	4.6%	3.6%	3.2%	3.3%	3.0%	2.9%	3.0%	3.1%	3.1%	4.3%	3.7%

Table S-2. Effect of Budget Proposals on Projected Deficits—Continued

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
												2012-2016	2012-2021
(Deficit increases (+) or decreases (-) in billions of dollars)													
Memorandum, costs avoided by allowing upper-income tax cuts to expire:													
Additional cost of extending the 2001 and 2003 tax cuts for high-income taxpayers		6	35	53	63	73	82	89	96	102	109	230	709
Additional cost of extending the current estate tax cut	*	*	1	8	9	10	12	13	14	15	16	28	98
Debt service		*	1	3	6	10	14	19	25	31	38	19	147
Total, costs avoided by allowing upper-income tax cuts to expire	*	6	36	64	78	94	108	121	134	149	163	278	953
Memorandum, budget authority savings from Department of Defense (DOD) request:													
Savings versus DOD 2011 Future Years Defense Plan		-13	-11	-11	-18	-24	n/a	n/a	n/a	n/a	n/a	-78	n/a

* \$500 million or less.

¹ See tables S-3 and S-7 for information on the adjusted baseline.² Includes the effects of continuing certain expiring provisions through calendar year 2012.³ Includes incentives to promote regional growth, trade initiatives and other tax initiatives on Table S-8.

Table S-3. Adjusted Baseline by Category¹

(In billions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals		
													2012- 2016	2012- 2021	
Outlays:															
Appropriated ("discretionary") programs:															
Security	815	891	881	882	895	910	928	948	970	992	1,015	1,039	4,497	9,460	
Non-security	491	496	462	444	444	449	455	462	473	485	497	509	2,254	4,680	
Subtotal, appropriated programs	1,306	1,386	1,344	1,326	1,339	1,359	1,383	1,410	1,443	1,477	1,512	1,548	6,751	14,141	
Mandatory programs:															
Social Security	701	727	761	802	847	895	947	1,004	1,065	1,129	1,199	1,272	4,252	9,922	
Medicare	446	488	468	501	529	554	601	617	637	692	742	792	2,653	6,133	
Medicaid	273	276	269	289	354	394	431	462	493	528	563	606	1,737	4,387	
Troubled Asset Relief Program (TARP) ²	-110	-28	13	10	5	4	2	1	*	*	*	.....	34	35
Other mandatory programs	644	713	598	548	571	608	659	666	672	712	741	780	2,984	6,555	
Subtotal, mandatory programs	1,954	2,177	2,109	2,150	2,306	2,455	2,640	2,750	2,866	3,061	3,245	3,450	11,660	27,032	
Net interest	196	205	240	322	421	505	584	661	730	798	863	928	2,072	6,051	
Disaster costs ³ .....	.....	2	6	8	8	9	10	10	10	10	10	10	42	92
Total outlays	3,456	3,771	3,699	3,805	4,075	4,328	4,617	4,831	5,049	5,346	5,629	5,936	20,524	47,316	
Receipts:															
Individual income taxes	899	956	1,145	1,339	1,491	1,628	1,765	1,898	2,028	2,157	2,282	2,404	7,368	18,136	
Corporation income taxes	191	198	327	397	478	435	403	462	467	478	480	502	2,039	4,428	
Social insurance and retirement receipts:															
Social Security payroll taxes	632	559	660	732	776	820	874	919	968	1,017	1,059	1,112	3,861	8,937	
Medicare payroll taxes	180	187	202	217	236	250	267	282	297	312	325	342	1,171	2,730	
Unemployment insurance	45	52	57	64	68	71	74	70	71	72	70	73	334	690	
Other retirement	8	8	8	8	8	9	9	9	9	9	10	10	42	89	
Excise taxes	67	74	80	87	98	103	105	109	115	125	129	134	473	1,084	
Estate and gift taxes	19	12	13	14	23	26	28	30	33	35	38	40	103	279	
Customs duties	25	28	31	34	36	39	40	43	45	48	51	53	181	420	
Deposits of earnings, Federal Reserve System	76	80	66	47	38	37	41	45	47	49	52	53	230	476	
Other miscellaneous receipts	21	19	20	20	53	69	73	75	79	84	90	96	235	659	
Total receipts	2,163	2,174	2,609	2,959	3,305	3,487	3,679	3,942	4,159	4,386	4,584	4,820	16,038	37,928	
Deficit	1,293	1,597	1,090	846	770	841	938	890	891	960	1,045	1,116	4,486	9,387	
Net interest	196	205	240	322	421	505	584	661	730	798	863	928	2,072	6,051	
Primary deficit	1,097	1,392	850	525	349	336	354	229	160	162	182	189	2,414	3,336	

Table S-3. Adjusted Baseline by Category—Continued

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
													2012-2016	2012-2021
On-budget deficit	1,370	1,653	1,168	928	859	934	1,044	995	997	1,063	1,133	1,195	4,934	10,316
Off-budget surplus (-)	-77	-56	-77	-82	-89	-93	-106	-105	-107	-103	-88	-78	-447	-928
Memorandum, budget authority for appropriated programs:														
Security	856	848	864	882	901	921	941	963	985	1,008	1,032	1,056	4,510	9,554
Non-security	402	382	424	425	435	444	454	465	476	488	500	513	2,183	4,625
Total, appropriated funding	1,258	1,231	1,287	1,307	1,337	1,366	1,396	1,428	1,461	1,496	1,532	1,569	6,693	14,179

* \$500 million or less.

¹ See Table S-7 for information on adjustments to the Budget Enforcement Act (BEA) baseline.² Outlays for TARP in 2011 and subsequent years result from obligations incurred through October 3, 2010 for the Home Affordable Modification³ These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-4. Proposed Budget by Category

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
													2012-2016	2012-2021
(In billions of dollars)														
Outlays:														
Appropriated ("discretionary") programs:														
Security	815	908	884	819	808	818	829	845	863	880	897	914	914	4,158
Non-security	491	507	456	423	412	402	408	413	426	434	449	453	453	2,101
Subtotal, appropriated programs	1,306	1,416	1,340	1,243	1,220	1,220	1,237	1,258	1,289	1,314	1,346	1,367	1,367	6,259
Mandatory programs:														
Social Security	701	742	761	802	846	894	945	1,002	1,062	1,126	1,196	1,269	1,269	4,248
Medicare	446	488	485	528	557	582	631	650	672	732	785	840	840	2,783
Medicaid	273	276	269	288	352	391	427	457	488	522	557	595	595	1,727
Troubled Asset Relief Program (TARP) ¹	-110	-28	13	10	5	4	2	1	*	*	*	.....	*	34
Other mandatory programs	644	716	612	573	570	596	654	665	671	709	736	771	771	3,004
Subtotal, mandatory programs	1,954	2,194	2,140	2,199	2,331	2,467	2,659	2,774	2,892	3,090	3,273	3,475	3,475	11,797
Net interest	196	207	242	321	418	494	562	627	685	741	793	844	844	2,037
Disaster costs ² .....	.....	2	6	8	8	9	10	10	10	10	10	10	10	42
Total outlays	3,456	3,819	3,729	3,771	3,977	4,190	4,468	4,669	4,876	5,154	5,422	5,697	5,697	20,134
Receipts:														
Individual income taxes	899	956	1,141	1,344	1,508	1,648	1,786	1,923	2,056	2,187	2,315	2,439	2,439	7,427
Corporate income taxes	191	198	329	405	440	455	467	479	479	482	495	512	512	2,096
Social insurance and retirement receipts:														
Social Security payroll taxes	632	559	659	730	772	815	870	915	963	1,014	1,056	1,109	1,109	3,845
Medicare payroll taxes	180	187	201	217	235	250	268	282	297	313	326	343	343	1,171
Unemployment insurance	45	52	57	61	79	89	88	87	83	73	72	75	75	375
Other retirement	8	8	8	8	8	9	9	9	9	9	10	10	10	42
Excise taxes	67	74	103	121	138	145	149	155	164	176	182	189	189	656
Estate and gift taxes	19	12	14	15	25	28	30	32	35	37	40	43	43	111
Customs duties	25	28	30	33	36	38	39	41	44	47	49	52	52	176
Deposits of earnings, Federal Reserve System	76	80	66	47	38	37	41	45	47	49	52	53	53	230
Other miscellaneous receipts	21	19	20	21	53	69	73	75	79	85	91	97	97	237
Total receipts	2,163	2,174	2,627	3,003	3,333	3,583	3,819	4,042	4,257	4,473	4,686	4,923	4,923	16,366
Deficit	1,293	1,645	1,101	768	645	607	649	627	619	681	735	774	774	3,769
Net interest	196	207	242	321	418	494	562	627	685	741	793	844	844	2,037
Primary deficit/surplus (-)	1,097	1,438	860	447	227	112	87	-*	-66	-59	-58	-70	-70	1,732
Total	2,163	2,174	2,627	3,003	3,333	3,583	3,819	4,042	4,257	4,473	4,686	4,923	4,923	16,366
Total	3,456	3,819	3,729	3,771	3,977	4,190	4,468	4,669	4,876	5,154	5,422	5,697	5,697	20,134
Total	899	956	1,141	1,344	1,508	1,648	1,786	1,923	2,056	2,187	2,315	2,439	2,439	7,427
Total	191	198	329	405	440	455	467	479	479	482	495	512	512	2,096
Total	632	559	659	730	772	815	870	915	963	1,014	1,056	1,109	1,109	3,845
Total	180	187	201	217	235	250	268	282	297	313	326	343	343	1,171
Total	45	52	57	61	79	89	88	87	83	73	72	75	75	375
Total	8	8	8	8	8	9	9	9	9	9	10	10	10	42
Total	67	74	103	121	138	145	149	155	164	176	182	189	189	656
Total	19	12	14	15	25	28	30	32	35	37	40	43	43	111
Total	25	28	30	33	36	38	39	41	44	47	49	52	52	176
Total	76	80	66	47	38	37	41	45	47	49	52	53	53	230
Total	21	19	20	21	53	69	73	75	79	85	91	97	97	237
Total	2,163	2,174	2,627	3,003	3,333	3,583	3,819	4,042	4,257	4,473	4,686	4,923	4,923	16,366
Total	1,293	1,645	1,101	768	645	607	649	627	619	681	735	774	774	3,769
Total	196	207	242	321	418	494	562	627	685	741	793	844	844	2,037
Total	1,097	1,438	860	447	227	112	87	-*	-66	-59	-58	-70	-70	1,732
Total	2,163	2,174	2,627	3,003	3,333	3,583	3,819	4,042	4,257	4,473	4,686	4,923	4,923	16,366

Table S-4. Proposed Budget by Category—Continued

(In billions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
													2012-2016	2012-2021
On-budget deficit	1,370	1,703	1,177	848	730	697	753	729	723	784	823	852	4,205	8,115
Off-budget surplus (-)	-77	-58	-76	-81	-86	-90	-104	-102	-104	-102	-87	-78	-437	-910
Memorandum, budget authority for appropriated programs:														
Security	856	879	846	791	811	828	846	861	878	894	911	929	4,122	8,595
Non-security	402	401	397	397	397	397	406	415	427	438	454	457	1,993	4,182
Total, appropriated funding	1,258	1,280	1,243	1,188	1,208	1,225	1,252	1,276	1,304	1,332	1,365	1,385	6,115	12,777

* \$500 million or less.

¹ Outlays for TARP in 2011 and subsequent years result from obligations incurred through October 3, 2010 for the Home Affordable Modification Program and other TARP programs.

² These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-5. Proposed Budget by Category as a Percent of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Averages	
													2012-2016	2012-2021
Outlays:														
Appropriated ("discretionary") programs:														
Security	5.6	6.0	5.6	4.9	4.5	4.3	4.2	4.1	4.0	3.9	3.8	3.7	4.7	4.3
Non-security	3.4	3.4	2.9	2.5	2.3	2.1	2.1	2.0	2.0	1.9	1.9	1.8	2.4	2.2
Subtotal, appropriated programs	9.0	9.4	8.5	7.4	6.9	6.5	6.2	6.1	5.9	5.8	5.7	5.6	7.1	6.5
Mandatory programs:														
Social Security	4.8	4.9	4.8	4.8	4.8	4.8	4.8	4.8	4.9	5.0	5.1	5.2	4.8	4.9
Medicare	3.1	3.2	3.1	3.1	3.1	3.1	3.2	3.1	3.1	3.2	3.3	3.4	3.1	3.2
Medicaid	1.9	1.8	1.7	1.7	2.0	2.1	2.2	2.2	2.2	2.3	2.4	2.4	1.9	2.1
Troubled Asset Relief Program (TARP) ¹	-0.8	-0.2	0.1	0.1	*	*	*	*	*	*	*	.....	*	*
Other mandatory programs	4.4	4.7	3.9	3.4	3.2	3.2	3.3	3.2	3.1	3.1	3.1	3.1	3.4	3.3
Subtotal, mandatory programs	13.5	14.5	13.5	13.1	13.1	13.1	13.4	13.4	13.3	13.7	13.9	14.1	13.3	13.5
Net interest	1.4	1.4	1.5	1.9	2.3	2.6	2.8	3.0	3.2	3.3	3.4	3.4	2.3	2.7
Disaster costs ² .....	.....	*	*	*	*	*	*	*	*	*	*	*	*	*
Total outlays	23.8	25.3	23.6	22.5	22.4	22.3	22.6	22.5	22.5	22.8	23.0	23.1	22.7	22.7
Receipts:														
Individual income taxes	6.2	6.3	7.2	8.0	8.5	8.8	9.0	9.3	9.5	9.7	9.8	9.9	8.3	9.0
Corporation income taxes	1.3	1.3	2.1	2.4	2.5	2.4	2.4	2.3	2.2	2.1	2.1	2.1	2.4	2.3
Social insurance and retirement receipts:														
Social Security payroll taxes	4.4	3.7	4.2	4.4	4.3	4.3	4.4	4.4	4.4	4.5	4.5	4.5	4.3	4.4
Medicare payroll taxes	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3
Unemployment insurance	0.3	0.3	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.4
Other retirement	0.1	0.1	0.1	0.1	*	*	*	*	*	*	*	*	*	*
Excise taxes	0.5	0.5	0.7	0.7	0.8	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.7	0.7
Estate and gift taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Customs duties	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Deposits of earnings, Federal Reserve System	0.5	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2
Other miscellaneous receipts	0.1	0.1	0.1	0.1	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3
Total receipts	14.9	14.4	16.6	17.9	18.7	19.1	19.3	19.5	19.6	19.8	19.9	20.0	18.3	19.0
Deficit	8.9	10.9	7.0	4.6	3.6	3.2	3.3	3.0	2.9	3.0	3.1	3.1	4.3	3.7
Net interest	1.4	1.4	1.5	1.9	2.3	2.6	2.8	3.0	3.2	3.3	3.4	3.4	2.3	2.7
Primary deficit/surplus (-)	7.6	9.5	5.4	2.7	1.3	0.6	0.4	-*	-0.3	-0.3	-0.2	-0.3	2.1	0.9

Table S-5. Proposed Budget by Category as a Percent of GDP—Continued

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Averages		
													2012-2016	2012-2021	
On-budget deficit	9.4	11.3	7.4	5.1	4.1	3.7	3.8	3.5	3.3	3.5	3.5	3.5	3.5	4.8	4.1
Off-budget surplus (-)	-0.5	-0.4	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.4	-0.3	-0.5	-0.5
Memorandum, budget authority for appropriated programs:															
Security	5.9	5.8	5.3	4.7	4.6	4.4	4.3	4.1	4.0	4.0	4.0	3.9	3.8	4.7	4.3
Non-security	2.8	2.7	2.5	2.4	2.2	2.1	2.1	2.0	2.0	1.9	1.9	1.9	1.9	2.3	2.1
Subtotal, appropriated programs	8.7	8.5	7.9	7.1	6.8	6.5	6.3	6.1	6.0	5.9	5.8	5.8	5.6	6.9	6.4

*0.05 percent of GDP or less.

¹ Outlays for TARP in 2011 and subsequent years result from obligations incurred through October 3, 2010 for the Home Affordable Modification Program and other TARP programs.

² These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-6. Proposed Budget in Population- and Inflation-Adjusted Dollars

(In billions of constant dollars, adjusted for population growth)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Outlays:										
Appropriated ("discretionary") programs:										
Security	884	796	763	749	737	729	722	715	707	699
Non-security	456	411	389	368	363	356	356	352	353	346
Subtotal, appropriated programs	1,340	1,207	1,152	1,117	1,100	1,085	1,079	1,067	1,060	1,045
Mandatory programs:										
Social Security	761	779	799	819	841	864	889	914	942	970
Medicare	485	513	526	533	561	561	563	594	618	642
Medicaid	269	280	332	358	380	394	408	424	439	455
Troubled Asset Relief Program (TARP) ¹	13	9	5	4	2	1	*	*	*	.....
Other mandatory programs	612	556	538	546	582	574	561	576	579	590
Subtotal, mandatory programs	2,140	2,137	2,200	2,260	2,365	2,393	2,421	2,508	2,578	2,656
Net interest	242	312	394	453	500	541	573	601	624	645
Disaster costs ²	6	8	8	8	8	9	8	8	8	8
Total outlays	3,729	3,664	3,754	3,839	3,974	4,027	4,081	4,185	4,271	4,354
Receipts:										
Individual income taxes										
Corporation income taxes	1,141	1,306	1,424	1,510	1,588	1,658	1,720	1,776	1,823	1,865
Social insurance and retirement receipts:	329	394	415	417	415	413	401	392	390	392
Social Security payroll taxes	659	709	728	747	774	789	806	823	832	847
Medicare payroll taxes	201	211	222	229	238	243	249	254	257	262
Unemployment insurance	57	59	75	82	78	75	70	59	56	58
Other retirement	8	8	8	8	8	8	8	8	8	8
Excise taxes	103	118	130	133	132	134	137	143	143	145
Estate and gift taxes	14	14	24	25	27	28	29	30	32	33
Customs duties	30	32	34	35	35	36	37	38	39	39
Deposits of earnings, Federal Reserve System	66	46	36	34	36	38	40	40	41	41
Other miscellaneous receipts	20	20	50	63	65	65	66	69	71	74
Total receipts	2,627	2,918	3,146	3,283	3,397	3,486	3,563	3,632	3,692	3,763
Deficit	1,101	746	608	556	577	541	518	553	579	591
Net interest	242	312	394	453	500	541	573	601	624	645
Primary deficit/surplus (-)	860	434	214	103	77	-*	-55	-48	-45	-54

Table S-6. Proposed Budget in Population- and Inflation-Adjusted Dollars—Continued

(In billions of constant dollars, adjusted for population growth)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
On-budget deficit	1,177	824	689	639	669	629	605	636	648	651
Off-budget surplus (-)	-76	-78	-81	-83	-93	-88	-87	-83	-69	-60
Memorandum, budget authority for appropriated programs:										
Security	846	769	766	759	752	743	735	726	718	710
Non-security	397	385	374	363	361	358	357	355	357	349
Subtotal, appropriated programs	1,243	1,154	1,140	1,122	1,113	1,101	1,092	1,081	1,075	1,059
Memorandum, index of population growth and inflation	1.00	1.03	1.06	1.09	1.12	1.16	1.19	1.23	1.27	1.31

*\$500 million or less.

¹Outlays for TARP in 2011 and subsequent years result from obligations incurred through October 3, 2010 for the Home Affordable Modification Program and other TARP programs.

²These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

**Table S-7. Bridge From Budget Enforcement Act
Baseline to Adjusted Baseline**

(Deficit increases (+) or decreases (-) in billions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
													2012- 2016	2012- 2021
BEA baseline deficit	1,293	1,593	1,036	643	463	496	552	460	417	438	472	488	3,189	5,465
Adjustments to baseline:														
Index to inflation the 2011 parameters of the AMT ...			33	106	106	124	142	162	183	206	230	256	512	1,550
Continue the 2001 and 2003 tax cuts for middle-income taxpayers			1	69	142	144	146	148	149	150	151	152	501	1,250
Extend estate, gift, and generation-skipping transfer taxes at 2009 parameters		1	2	5	24	26	29	32	35	37	39	42	86	270
Reflect incremental cost of funding existing Pell maximum grant award			12	12	12	12	12	12	12	12	12	12	58	118
Subtotal		1	48	192	284	306	329	354	378	405	432	461	1,159	3,189
Adjustment to reflect costs of possible emergencies¹		2	6	8	8	9	10	10	10	10	10	10	42	92
Reclassify surface transportation outlays:														
Remove outlays from appropriated category	-41	-47	-54	-51	-60	-61	-62	-64	-67	-68	-70	-70	-287	-627
Add outlays to mandatory category	41	47	54	51	60	61	62	64	67	68	70	70	287	627
Subtotal														
Total program adjustments		4	54	200	292	315	339	364	388	415	442	471	1,200	3,280
Debt service on adjustments		*	*	4	15	30	47	66	85	107	131	157	97	642
Total adjustments		4	54	204	307	345	386	429	474	522	573	628	1,297	3,923
Adjusted baseline deficit	1,293	1,597	1,090	846	770	841	938	890	891	960	1,045	1,116	4,486	9,387

*\$500 million or less.

¹These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-8. Mandatory and Receipt Proposals

(Deficit increases (+) or decreases (-) in millions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
												2012-	2012-
												2016	2021
Tax Provisions:													
Tax Cuts for Families and Individuals:													
Extend earned income tax credit for larger families ¹			81	1,422	1,442	1,469	1,509	1,544	1,579	1,610	1,657	4,414	12,313
Expand child and dependent care tax credit ¹		283	1,043	1,045	1,042	1,039	1,035	1,036	1,033	1,028	1,021	4,452	9,605
Provide for automatic enrollment in IRAs, including employer tax credit, and double the tax credit for small employer plan startup costs ¹			638	1,043	1,100	1,240	1,448	1,704	2,015	2,381	2,809	4,021	14,378
Extend American opportunity tax credit ¹			650	10,772	10,832	11,552	11,533	11,364	12,111	12,117	12,665	33,806	93,596
Provide exclusion from income for student loan forgiveness.....													
Tax qualified dividends and net long-term capital gains at a 20-percent rate for upper-income taxpayers.....		7,868	9,582	5,405	9,416	12,964	14,688	15,119	15,586	16,158	16,885	45,235	123,671
Total, tax cuts for families and individuals.....		8,151	11,994	19,687	23,832	28,264	30,213	30,767	32,324	33,294	35,037	91,928	253,563
Tax Cuts for Businesses:													
Eliminate capital gains taxation on investments in small business stock.....							183	566	1,055	1,587	2,026		5,417
Enhance and make permanent the research and experimentation tax credit.....		4,610	8,063	8,884	9,708	10,520	11,318	12,103	12,887	13,686	14,499	41,785	106,278
Provide additional tax credits for investment in qualified property used in a qualified advanced energy manufacturing project....		284	731	1,089	1,138	578	120	-73	-115	-64	-27	3,820	3,661
Provide tax credit for energy efficient commercial building property expenditures in place of existing tax deduction.....		450	425	100	25	25						1,025	1,025
Total, tax cuts for businesses.....		5,344	9,219	10,073	10,871	11,123	11,621	12,596	13,827	15,209	16,498	46,630	116,381
Incentives to promote regional growth:													
Extend and modify the New Markets tax credit.....	41	62	116	183	234	263	272	264	243	170	63	858	1,870
Reform and extend Build America bonds ¹	1	2	2	2	4	3	3	3	3	3	3	13	28
Reform and expand the Low-Income Housing Tax Credit (LIHTC).....	1	5	16	32	52	71	94	116	139	162	185	176	872
Designate Growth Zones ¹		279	863	860	839	815	186	-383	-374	-329	-273	3,656	2,483
Total, incentives to promote regional growth.....	43	348	997	1,077	1,129	1,152	555		11	6	-22	4,703	5,253
Continue certain expiring provisions through calendar year 2012¹	866	9,959	10,459	734	372	158	61	95	122	169	192	21,682	22,321

Table S-8. Mandatory and Receipt Proposals—Continued

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
												2012–2016	2012–2021
(Deficit increases (+) or decreases (–) in millions of dollars)													
Pay for Three Years of AMT Relief:													
Reduce the value of certain tax expenditures.....		–6,008	–18,996	–26,418	–29,766	–32,696	–35,699	–38,644	–41,496	–44,388	–47,180	–113,884	–321,291
Other Revenue Changes and Loophole Closers:													
Reform treatment of financial institutions and products:													
Impose a financial crisis responsibility fee.....			–1,000	–3,000	–3,000	–3,000	–4,000	–4,000	–4,000	–4,000	–4,000	–10,000	–30,000
Require accrual of income on forward sale of corporate stock.....	–1	–6	–12	–19	–26	–33	–36	–38	–40	–42	–44	–96	–296
Require ordinary treatment of income from day-to-day dealer activities for certain dealers of equity options and commodities.....	–35	–144	–226	–240	–254	–270	–286	–303	–321	–341	–361	–1,134	–2,746
Modify the definition of “control” for purposes of section 249 of the Internal Revenue Code.....		–9	–15	–16	–17	–17	–18	–19	–20	–21	–22	–74	–174
Total, reform treatment of financial institutions and products.....	–36	–159	–1,253	–3,275	–3,297	–3,320	–4,340	–4,360	–4,381	–4,404	–4,427	–11,304	–33,216
Reinstate Superfund taxes.....		–1,374	–1,926	–2,038	–2,093	–2,144	–2,185	–2,212	–2,246	–2,272	–2,329	–9,575	–20,819
Increase Oil Spill Liability Trust Fund financing rate by one cent.....		–35	–46	–46	–46	–46	–46	–46	–47	–46	–47	–219	–451
Make unemployment insurance surtax permanent.....			–1,375	–1,413	–1,449	–1,477	–1,503	–1,526	–1,543	–1,558	–1,577	–1,594	–15,015
Repeal LIFO method of accounting for inventories.....				–2,598	–5,649	–6,484	–6,457	–6,387	–6,337	–6,293	–6,240	–21,188	–52,880
Repeal gain limitation for dividends received in reorganization exchanges.....			–47	–79	–81	–84	–86	–89	–92	–94	–97	–100	–849
Reform U.S. international tax system:													
Defer deduction of interest expense related to deferred income.....			–2,986	–5,138	–5,396	–5,636	–6,080	–3,114	–1,103	–1,149	–1,202	–25,017	–37,665
Determine the foreign tax credit on a pooling basis.....			–2,655	–4,568	–4,798	–5,011	–5,406	–5,601	–5,810	–6,051	–6,333	–22,243	–51,444
Tax currently excess returns associated with transfers of intangibles offshore ...			–1,204	–2,038	–2,114	–2,212	–2,280	–2,231	–2,158	–2,138	–2,166	–9,848	–20,831
Limit shifting of income through intangible property transfers.....			–29	–63	–90	–118	–148	–178	–209	–242	–276	–315	–1,668

Table S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
												2012-2016	2012-2021
Disallow the deduction for excess non-taxed reinsurance premiums paid to affiliates		-129	-223	-237	-250	-264	-277	-289	-302	-315	-328	-1,103	-2,614
Limit earnings stripping by expatriated entities		-212	-364	-382	-401	-421	-442	-464	-487	-512	-537	-1,780	-4,222
Modify tax rules for dual capacity taxpayers.....		-532	-918	-974	-1,031	-1,085	-1,138	-1,190	-1,242	-1,296	-1,352	-4,540	-10,758
Total, reform U.S. international tax system		-7,747	-13,312	-13,991	-14,659	-15,270	-15,811	-13,098	-11,344	-11,737	-12,233	-64,979	-129,202
Reform treatment of insurance companies and products:													
Modify rules that apply to sales of life insurance contracts		-8	-42	-82	-97	-115	-134	-154	-177	-203	-231	-344	-1,243
Modify dividends-received deduction for life insurance company separate accounts		-172	-465	-547	-579	-605	-607	-585	-555	-528	-503	-2,368	-5,146
Expand pro-rata interest expense disallowance for corporate-owned life insurance (COLI).....		-21	-71	-181	-273	-433	-652	-900	-1,280	-1,714	-2,166	-979	-7,691
Total, reform treatment of insurance companies and products		-201	-578	-810	-949	-1,153	-1,393	-1,639	-2,012	-2,445	-2,900	-3,691	-14,080
Eliminate fossil fuel tax preferences:													
Eliminate coal preferences:													
Repeal expensing of exploration and development costs		-27	-45	-47	-49	-51	-50	-48	-47	-45	-38	-219	-447
Repeal percentage depletion for hard mineral fossil fuels.....		-78	-129	-129	-130	-135	-139	-145	-149	-154	-165	-601	-1,353
Repeal capital gains treatment for royalties	-6	-11	-13	-22	-31	-38	-43	-47	-51	-55	-58	-115	-369
Repeal domestic manufacturing deduction for coal and other hard mineral fossil fuels.....		-20	-35	-38	-39	-41	-44	-45	-48	-49	-51	-173	-410
Total, eliminate coal preferences	-6	-136	-222	-236	-249	-265	-276	-285	-295	-303	-312	-1,108	-2,579
Eliminate oil and gas preferences:													
Repeal enhanced oil recovery credit.....													
Repeal credit for oil and gas produced from marginal wells.....													
Repeal expensing of intangible drilling costs		-1,875	-2,512	-1,762	-1,403	-1,331	-1,124	-830	-640	-523	-447	-8,883	-12,447
Repeal deduction for tertiary injectants.....		-6	-10	-10	-10	-10	-10	-9	-9	-9	-9	-46	-92
Repeal exception to passive loss limitations for working interests in oil and natural gas properties		-23	-27	-24	-22	-21	-19	-18	-17	-16	-16	-117	-203

Table S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
												2012–2016	2012–2021
Repeal percentage depletion for oil and natural gas wells.....		-607	-1,038	-1,079	-1,111	-1,142	-1,177	-1,211	-1,243	-1,273	-1,321	-4,977	-11,202
Repeal domestic manufacturing deduction for oil and natural gas companies.....		-902	-1,558	-1,653	-1,749	-1,842	-1,932	-2,020	-2,108	-2,200	-2,296	-7,704	-18,260
Increase geological and geophysical amortization period for independent producers to seven years.....		-59	-215	-330	-306	-230	-152	-75	-22	-9	-10	-1,140	-1,408
Total, eliminate oil and gas preferences.....		-3,472	-5,360	-4,858	-4,601	-4,576	-4,414	-4,163	-4,039	-4,030	-4,099	-22,867	-43,612
Total, eliminate fossil fuel tax preferences.....	-6	-3,608	-5,582	-5,094	-4,850	-4,841	-4,690	-4,448	-4,334	-4,333	-4,411	-23,975	-46,191
Tax carried (profits) interests as ordinary income.....	-318	-2,274	-2,123	-2,154	-1,927	-1,608	-1,322	-1,089	-908	-762	-640	-10,086	-14,807
Deny deduction for punitive damages.....			-23	-34	-35	-35	-36	-36	-37	-37	-39	-127	-312
Repeal lower-of-cost-or-market inventory accounting method.....			-188	-1,435	-2,334	-1,532	-1,358	-309	-323	-337	-352	-5,489	-8,168
Simplify the tax code.....	-16	-7	-35	12	23	-141	-147	281	176	107	138	-148	407
Reduce the tax gap and make reforms:													
Expand information reporting:													
Repeal and modify information reporting on payments to corporations and payments for property.....		475	618	756	929	961	1,000	1,047	1,096	1,147	1,180	3,739	9,209
Require information reporting for private separate accounts of life insurance companies.....			-1	-2	-3	-3	-4	-5	-6	-7	-8	-9	-39
Require a certified Taxpayer Identification Number from contractors and allow certain withholding.....	-21	-48	-81	-110	-115	-121	-126	-132	-138	-144	-150	-475	-1,165
Total, expand information reporting.....	-21	427	536	644	811	837	870	910	952	996	1,022	3,255	8,005
Improve compliance by businesses:													
Require greater electronic filing of returns													
Authorize the Department of the Treasury to require additional information to be included in electronically filed Form 5500 Annual Reports.....													
Implement standards clarifying when employee leasing companies can be held liable for their clients' Federal employment taxes.....		-4	-5	-6	-6	-6	-7	-7	-7	-8	-8	-27	-64

Table S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals		
												2012–2016	2012–2021	
Eliminate certain reviews conducted by the U.S. Treasury Inspector General for Tax Administration (TIGTA).....														
Modify indexing to prevent deflationary adjustments.....														
Total, other initiatives.....														
Reauthorize Surface Transportation:														
Transportation Trust Fund:														
Outlays.....	6,726	19,053	16,230	17,980	21,965	27,117	30,412	31,731	32,207	32,077	109,071	235,498		
Bipartisan financing for Transportation Trust Fund.....	-20,000	-28,000	-29,000	-31,000	-32,000	-34,000	-36,000	-38,000	-39,000	-41,000	-140,000	-328,000		
Subtotal, transportation trust fund.....	-13,274	-8,947	-12,770	-13,020	-10,035	-6,883	-5,588	-6,269	-6,793	-8,923	-8,923	-58,046		-92,502
Upfront investment in aviation.....	596	2,146	608									3,350		3,350
Upfront investment in TIGER grants.....	20	420	680	400	200	140	100	40				1,860		2,000
Total, reauthorize surface transportation.....	-12,658	-6,381	-11,482	-12,620	-9,835	-6,743	-5,488	-6,229	-6,793	-8,923	-8,923	-52,976		-87,152
Mandatory Initiatives and Savings:														
Agriculture:														
Change company reimbursement on crop insurance CAT premium.....	-161	-166	-176	-179	-180	-181	-183	-184	-185	-187	-187	-862		-1,782
Eliminate cotton and peanut storage payments.....	-1													-1
Enact Animal Plant and Health Inspection Service (APHIS) fees.....	-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-34	-131		-291
Enact Food Safety and Inspection Service (FSIS) performance fee.....	-11	-12	-12	-12	-13	-13	-13	-13	-13	-13	-13	-60		-125
Enact Grain Inspection, Packers, and Stockyards Administration (GIPSA) fees.....	-27	-29	-30	-31	-31	-31	-32	-32	-32	-33	-33	-148		-308
Enact Natural Resources Conservation Service (NRCS) fee.....	-22	-22	-22	-22	-22	-22	-22	-22	-22	-22	-22	-110		-220
Enact Forest Service payment to communities—impact on timber receipts.....			-48	-49	-49	-50	-52							-196
Suspend SNAP time limits for able-bodied working-age adults without dependents.....	90	51	1											142
Restore SNAP beneficiary payments terminated in P.L. 111-296.....				3,239	56									3,295
Reduce commodity payments to wealthy farmers.....			-228	-261	-312	-315	-265	-278	-285	-284	-283	-1,116		-2,511
Impose biobased labeling fee.....														
Total, Agriculture.....	-152	-481	2,663	-577	-640	-594	-594	-559	-568	-569	-572	813		-2,049

Table S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
												2012-2016	2012-2021
Allow occupancy by a dependent child to satisfy VA home loans occupancy requirement.....	.....	.....	1	1	1	1	1	1	1	1	1	4	9
Total, Veterans Affairs.....	.....	-62	-107	-23	-35	-47	-24	-29	-33	-38	-41	-274	-439
Corps of Engineers:													
Reform inland waterways funding ².....	.....	.....	-196	-163	-135	-72	-72	-71	-69	-70	-69	-566	-917
Environmental Protection Agency:													
Enact pesticide registration and premanufacture notice fees.....	.....	-49	-81	-88	-95	-97	-101	-104	-107	-110	-114	-410	-946
Establish fees for use of hazardous waste electronic manifest system.....	.....	.....	.....	-6	-4	-3	-3	-3	-3	-3	-3	-13	-28
Total, Environmental Protection Agency.....	.....	-49	-81	-94	-99	-100	-104	-107	-110	-113	-117	-423	-974
Social Security Administration:													
Require workers' compensation information reporting ⁴.....	.....	5	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
Temporarily extend SSI benefits for refugees.....	.....	86	92	.....	.....	.....	.....	.....	.....	.....	.....	.....	178
Require States and localities to provide pension information ⁴.....	.....	13	20	18	-202	-439	-574	-609	-555	-522	-479	-590	-3,329
Revert to quarterly wage reporting ⁴.....	.....	20	30	100	.....	.....	.....	.....	.....	.....	.....	.....	150
Enact DI Work Incentives Simplification Pilot (non-PAYGO).....	.....	5	10	15	22	25	13	.....	.....	.....	.....	77	90
Total, Social Security Administration.....	.....	129	157	133	-180	-414	-561	-609	-555	-522	-479	-175	-2,901
Other Independent Agencies:													
Provide financial relief to the U.S. Postal Service.....	2,271	279	249	321	299	280	229	229	229	229	229	1,428	2,573
Federal Communications Commission (FCC):													
Enact spectrum license user fee.....	-50	-200	-300	-425	-550	-550	-550	-550	-550	-550	-550	-2,025	-4,775
Provide no new funding for the Telecommunications Development Fund.....	-3	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7	-35	-70
Subtotal, Federal Communications Commission (FCC).....	-53	-207	-307	-432	-557	-557	-557	-557	-557	-557	-557	-2,060	-4,845
Total, other independent agencies.....	2,218	72	-58	-111	-258	-277	-328	-328	-328	-328	-328	-632	-2,272
Multi-Agency:													
Enact Wireless Innovation and Infrastructure Initiative (WI3):													
Enact incentive auction authority and other spectrum reforms.....	.....	-1,900	-6,020	-8,240	-6,430	-2,460	-400	-1,300	-1,050	.....	.....	-25,050	-27,800
Build a Public Safety Broadband Network.....	.....	1,400	1,400	1,400	1,400	1,400	.....	.....	.....	.....	.....	7,000	7,000
Reserve the D Block for public safety use.....	.....	3,150	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,150	3,150

Table S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals	
												2012–2016	2012–2021
Allow civil monetary penalties for providers who do not update enrollment information.....				-10	-10	-10	-10	-10	-10	-10	-10	-30	-80
Study the feasibility of using universal product numbers (UPNs) to improve payment accuracy in Medicare.....													
Permit exclusion of individuals affiliated with entities sanctioned for fraudulent or other prohibited actions from federal health care programs.....								-10	-10	-10	-10		-50
Create a system to validate physicians' and practitioners' orders for certain high-risk products and services.....				-20	-110	-200	-250	-260	-280	-310	-330	-330	-1,760
Require prepayment review for all power wheelchairs.....		-10	-20	-20	-20	-20	-30	-30	-30	-30	-30	-90	-240
Use a portion of Recovery Audit Contractor recoveries to implement actions that prevent improper payments and fraud.....					-20	-30	-30	-30	-40	-40	-40	-80	-230
Provide flexibility to the Secretary in implementing predictive analytics technologies for claims payment to maximize cost effectiveness.....			-20	-20	-20	-30	-10					-100	-100
Limit the discharge of debt in bankruptcy proceedings in cases of fraudulent activity.....				-10	-10	-20	-20	-20	-20	-20	-30	-40	-150
Strengthen penalties for illegal distribution of Medicare, Medicaid, or CHIP beneficiary identification or billing privileges.....													
Total, expand CMS program integrity authority.....		-655	-885	-1,155	-2,805	-3,560	-4,310	-4,475	-4,670	-4,815	-5,005	-9,060	-32,335
Other Medicaid Proposals:													
Limit Medicaid reimbursement of durable medical equipment (DME) based on Medicare rates.....		-210	-420	-470	-550	-700	-730	-770	-810	-850	-890	-2,350	-6,400
Rebase Medicaid Disproportionate Share Hospital (DSH) allotments in 2021.....											-4,170		-4,170
Total, other Medicaid proposals.....		-210	-420	-470	-550	-700	-730	-770	-810	-850	-5,060	-2,350	-10,570
Other Medicare Proposals:													
Require the Secretary to determine the geographic scope of Quality Improvement Organization (QIO) contracts to maximize efficiency.....		-20	-50	-110	-190	-230	-260	-290	-320	-360	-390	-600	-2,220
Eliminate the conflict of interest between beneficiary protection and quality improvement activities for QIOs.....		-10	-20	-30	-60	-80	-80	-90	-100	-120	-120	-200	-710

Table S-8. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals		
												2012–2016	2012–2021	
Expand pool of contractors eligible for QIO work.....														
Extend the QIO contract length from three years up to five years.....				-10	-20	-20	-20	-30	-20	-20	-30	-50	-170	
Align QIO contract terminations with Federal Acquisition Regulations.....					-10	-20	-20	-20	-30	-30	-30	-30	-160	
Dedicate EHR penalties to improving Medicare program financing.....														
Total, other Medicare proposals.....		-30	-70	-150	-280	-350	-380	-430	-470	-2,150	-2,180	-880	-3,230	-6,490
Other Pharmaceutical Proposals:														
Modify length of exclusivity to facilitate faster development of generic biologics.....					-80	-250	-300	-340	-420	-460	-490	-330	-2,340	
Prohibit brand and generic drug companies from delaying the availability of new generic drugs.....		-540	-590	-680	-760	-850	-910	-960	-1,070	-1,180	-1,250	-3,420	-8,790	
Streamline pharmacy benefit contracting in the FEHB program.....		-69	-138	-147	-160	-171	-184	-200	-216	-231	-251	-685	-1,767	
Total, other pharmaceutical proposals.....		-609	-728	-827	-1,000	-1,271	-1,394	-1,500	-1,706	-1,871	-1,991	-4,435	-12,897	
Interactions.....		-67	-72	-74	-124	-175	-32	138	381	12	72	-512	59	
Total savings from CMS program integrity, and other Medicare, Medicaid, and pharmaceutical proposals.....		-1,571	-2,175	-2,676	-4,759	-6,056	-6,846	-7,037	-7,275	-9,674	-14,164	-17,237	-62,233	
Cost of providing SGR relief through 2013.....		18,602	28,593	7,210									54,405	
Additional savings after paying for SGR relief through 2013.....		17,031	26,418	4,534	-4,759	-6,056	-6,846	-7,037	-7,275	-9,674	-14,164	37,168	-7,828	

⁴This proposal has both PAYGO and non-PAYGO effects.⁵This proposal has outlays of less than \$500,000 per year. The total cost is \$1 million from 2012–2016 and \$3 million from 2012–2021.

S-9. Bridge Between Total Mandatory and Receipt Proposals and PAYGO Scorekeeping

	2011-2016	2011-2021
(In billions of dollars)		
Grand total, mandatory and receipt proposals from Table S-8	-169	-525
Adjustments for PAYGO scorekeeping:		
Remove net savings not counted for PAYGO purposes:		
Transportation Trust Fund	58	93
Program integrity savings generated by increased discretionary funding, and other non-PAYGO effects	32	123
Total, net savings not counted for PAYGO purposes	90	215
Adjust for physician payment relief exempt from statutory PAYGO through 2014	-82	-82
Devote savings from reducing the value of certain tax expenditures to pay for three years of AMT relief	114	321
Total, adjustments for PAYGO scorekeeping	122	454
Total savings from mandatory and receipt proposals under PAYGO scorekeeping	-46	-71
Memorandum, PAYGO costs included in adjusted baseline:		
Extend AMT relief through 2014 (offset with savings from reducing the value of certain tax expenditures)	316	316
Extend AMT relief for 2015 and beyond	196	1,234
Extend estate and gift taxes beyond 2011 at 2009 parameters	88	271

Table S-10. Funding Levels for Appropriated (“Discretionary”) Programs by Category

(Budget authority in billions of dollars)

	Outyears											Totals		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012-2016	2012-2021
Discretionary Policy by Category:														
Security Agencies	682.8	714.0	719.4	741.3	761.4	778.2	795.6	811.3	827.6	844.3	861.1	878.6	3,795.9	8,018.9
Non-Security Agencies	401.6	401.2	396.8	396.7	396.6	396.7	406.0	414.8	426.6	437.5	453.8	456.6	1,992.7	4,182.1
Total, Base Discretionary Funding ..	1,084.4	1,115.2	1,116.1	1,138.0	1,158.0	1,174.9	1,201.6	1,226.1	1,254.3	1,281.8	1,314.9	1,335.2	5,788.6	12,200.9
Other Discretionary Funding (not included above):														
Overseas Contingency Operations ¹	167.3	164.7	126.5	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	326.5	576.5
Other Supplemental/Emergency Funding	5.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total, Discretionary Budget Authority	1,257.6	1,279.9	1,242.7	1,188.0	1,208.0	1,224.9	1,251.6	1,276.1	1,304.3	1,331.8	1,364.9	1,385.2	6,115.1	12,777.5
Memorandum, Budget Authority Adjusted for Inflation and Population: ²														
Security	898.2	902.1	845.9	768.9	766.0	758.8	752.0	742.9	734.5	726.1	717.7	709.8	3,891.6	7,522.6
Non-Security	421.2	411.9	396.8	385.4	374.3	363.5	361.1	357.8	357.1	355.2	357.4	349.0	1,881.1	3,657.6
Grand Total	1,319.4	1,314.0	1,242.7	1,154.4	1,140.3	1,122.3	1,113.1	1,100.7	1,091.6	1,081.3	1,075.1	1,058.7	5,772.7	11,180.2

* \$50 million or less.
¹ The Budget includes placeholder estimates of \$50 billion per year for Overseas Contingency Operations in 2013 and beyond. These estimates do not reflect any specific policy decisions.
² Totals include Overseas Contingency Operations and Other Supplemental/Emergency Funding.

Table S-11. Funding Levels for Appropriated (“Discretionary”) Programs by Agency—Continued

(Budget authority in billions of dollars)

	Outyears										Totals			
	2010 Actual Request	2011 Request	2012 Request	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012- 2016	2012- 2021
Overseas Contingency Operations⁶	167.3	164.7	126.5	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	326.5	576.5
Defense	162.3	159.1	117.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	117.6	117.6
Homeland Security	0.2	0.3	0.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	0.3	0.3
Justice	0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State and Other International Programs	4.7	5.4	8.7	.....	.....	.....	.....	.....	.....	.....	.....	.....	8.7	8.7
Overseas Contingency Operations Outyears	.....	.....	.....	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	200.0	450.0
Other Supplemental or Emergency Funding	8.3	.....	-*	.....	.....	.....	.....	.....	.....	.....	.....	.....	-*	-*
Agriculture	0.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense	-1.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Education	-0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health and Human Services	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Homeland Security	5.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Justice	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State and Other International Programs	2.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Corps of Engineers	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Small Business Administration	1.0	.....	-*	.....	.....	.....	.....	.....	.....	.....	.....	.....	-*	-*
Other Agencies	0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
American Recovery and Reinvestment Act of 2009 (P.L. 111-5)	-2.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commerce	-0.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense	-0.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Energy	-1.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other Agencies	-0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total, Discretionary Budget Authority	1,257.6	1,279.9	1,242.7	1,188.0	1,208.0	1,224.9	1,251.6	1,276.1	1,304.3	1,331.8	1,364.9	1,385.2	6,115.1	12,777.5

Memorandum: 2012 Budget 5-Year Defense Request versus 2011 Future Years Defense Plan (FYDP)⁷

2011 Defense FYDP n/a 549.1 566.4 581.8 597.8 616.0 635.1 n/a n/a n/a n/a n/a n/a 2,997.0 n/a

Savings resulting from 2012 Budget policy ... n/a -13.3 -11.1 -11.4 -17.9 -24.5 n/a n/a n/a n/a n/a n/a -78.2 n/a

*\$50 million or less.

¹The Department of Defense (DOD) levels in 2013-2021 include funding that will be allocated, in annual increments, to the National Nuclear Security Administration (NNSA) due to the close link between DOD and NNSA in determining nuclear weapons-related requirements and missions. The amounts by which DOD's budget authority will decrease and NNSA's will increase are, in millions of dollars: 2013: 439; 2014: 553; 2015: 586; 2016: 638; 2012-2016: 2,216; 2012-2021: 5,582.

²The Homeland Security level includes a -\$3.0 billion transfer in 2010 of BioShield balances to Health and Human Services.

³The Veterans Affairs total is net of medical care collections.

⁴The Security category for State and Other International Programs is comprised entirely of International Function 150. This includes funding for International Food Aid programs in the Department of Agriculture.

⁵Funding from the Hospital Insurance and Supplementary Medical Insurance trust funds for administrative expenses incurred by the Social Security Administration that support the Medicare program are included in the Health and Human Services total and not in the Social Security Administration total. Additionally, the Health and Human Services total includes \$3.0 billion in 2010 for transfer of the BioShield program in Homeland Security.

⁶The Budget includes placeholder estimates of \$50 billion per year for Overseas Contingency Operations in 2013 and beyond. These estimates do not reflect any specific policy decisions.

⁷This compares the 2012 Request for Defense from 2012-2016 to the Department's 2011 FYDP, which does not extend beyond 2016.

Table S-12. Market Valuation and Balance Sheet of Fannie Mae and Freddie Mac

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals		
														2012-2016	2012-2021	2009-2021
Transactions between Treasury and Fannie Mae/ Freddie Mac:																
Senior Preferred Liquidity Payments to Fannie Mae/Freddie Mac	96	53	48	29	11	.....	.....	.....	.....	.....	.....	.....	.....	40	40	236
Senior Preferred Dividend Payments from Fannie Mae/Freddie Mac	-4	-12	-17	-21	-23	-17	-14	-11	-10	-9	-8	-8	-8	-8	-86	-129
Net Payments	100	40	30	8	-12	-17	-14	-11	-10	-9	-8	-8	-8	-8	-46	-89
Market Valuation of Fannie Mae and Freddie Mac:¹																
Market Value of Net Liability	-18															
Value of Private Equity Shares	-3															
Net Position of Fannie Mae and Freddie Mac:																
Assets:																
U.S. Treasury Securities	12	68														
GSE Portfolio Securities and Loans	1,525	1,007														
Consolidated Trust Securities ² .....	.....	4,241														
Cash	73	105														
Other	146	96														
Liabilities:																
GSE Debt Outstanding	1,607	1,539														
Consolidated Trust Debt ² .....	.....	3,934														
Other Financial Liabilities	155	48														
Equity:																
Treasury Senior Preferred Stock ³	98	150														
Private Equity	-103	-153														
Net Position	-5	-3														

¹ Market valuation not available for 2010 because of NYSE delisting.

² New FASB accounting standards required consolidation of Variable Interest Entity securitization trusts on January 1, 2010.

³ Face value of Treasury senior preferred stock equal to original liquidation preference of \$2 billion plus Treasury investments through September 30.

Table S-13. Economic Assumptions

	Projections												
	2009 Actual	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Gross Domestic Product (GDP):													
Nominal level, billions of dollars	14,119	14,651	15,240	16,032	17,006	18,043	19,052	20,037	20,986	21,910	22,866	23,860	24,896
Nominal GDP percent change, year/year	-1.7	3.8	4.0	5.2	6.1	6.1	5.6	5.2	4.7	4.4	4.4	4.3	4.3
Real GDP, percent change, year/year	-2.6	2.7	2.7	3.6	4.4	4.3	3.8	3.3	2.9	2.6	2.5	2.5	2.5
Real GDP, percent change, Q4/Q4	0.2	2.5	3.1	4.0	4.5	4.2	3.6	3.2	2.7	2.5	2.5	2.5	2.5
GDP chained price index, percent change, year/year	0.9	1.0	1.3	1.5	1.6	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8
Consumer Price Index, percent change, year/year ¹													
	-0.3	1.6	1.3	1.8	1.9	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.1
Unemployment rate, civilian, percent ²													
	9.3	9.6	9.3	8.6	7.5	6.6	5.9	5.5	5.3	5.3	5.3	5.3	5.3
Interest rates, percent:													
91-day Treasury bills ³	0.2	0.1	0.2	1.0	2.6	3.7	4.0	4.1	4.1	4.1	4.1	4.1	4.1
10-year Treasury notes	3.3	3.2	3.0	3.6	4.2	4.6	5.0	5.2	5.3	5.3	5.3	5.3	5.3

Note: Based on information available as of mid-November 2010, prior to the enactment of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. A more detailed table of economic assumptions is in Chapter 2, "Economic Assumptions," in the Analytical Perspectives volume of the Budget, Table 2-1.

¹ Seasonally adjusted CPI for all urban consumers.

² Annual average.

³ Average rate, secondary market (bank discount basis).

Table S-14. Federal Government Financing and Debt

	Estimate											
	Actual 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
(In billions of dollars)												
Financing:												
Unified budget deficit.....	1,293	1,645	1,101	768	645	607	649	627	619	681	735	774
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities: ¹												
Change in Treasury operating cash balance ²	35	*	-235	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net disbursements of credit financing accounts:												
Direct loan accounts.....	179	168	183	148	141	139	116	107	106	103	101	106
Guaranteed loan accounts.....	2	10	-4	-2	3	6	6	3	-1	-5	-6	-15
Troubled Asset Relief Program (TARP) equity purchase accounts	-29	16	-19	-9	-9	-11	-6	-5	-4	-7	-9	*
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (NRRIT).....	1	-1	-1	-1	-1	-1	-2	-1	-1	-1	-1	-1
Net change in other financial assets and liabilities ³	-7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, changes in financial assets and liabilities..	181	193	-76	136	134	133	115	105	99	90	85	90
Seigniorage on coins.....	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*
Total, other transactions affecting borrowing from the public.....	181	192	-77	135	134	132	114	104	99	90	84	89
Total, requirement to borrow from the public (equals change in debt held by the public).....	1,474	1,838	1,025	903	778	739	763	731	717	771	820	863
Changes in Debt Subject to Statutory Limitation:												
Change in debt held by the public.....	1,474	1,838	1,025	903	778	739	763	731	717	771	820	863
Change in debt held by Government accounts.....	179	110	153	193	232	275	287	311	339	327	323	318
Change in other factors	5	1	1	2	1	1	2	2	2	2	2	2
Total, change in debt subject to statutory limitation	1,658	1,948	1,179	1,098	1,012	1,015	1,052	1,044	1,059	1,101	1,144	1,183
Debt Subject to Statutory Limitation, End of Year:												
Debt issued by Treasury.....	13,503	15,449	16,627	17,724	18,734	19,748	20,799	21,842	22,901	24,001	25,145	26,328
Adjustment for discount, premium, and coverage ⁴	8	10	11	13	14	15	16	17	18	18	18	18
Total, debt subject to statutory limitation ⁵	13,511	15,459	16,638	17,737	18,748	19,764	20,815	21,860	22,918	24,019	25,163	26,346
Debt Outstanding, End of Year:												
Gross Federal debt: ⁶												
Debt issued by Treasury.....	13,503	15,449	16,627	17,724	18,734	19,748	20,799	21,842	22,901	24,001	25,145	26,328
Debt issued by other agencies.....	26	27	27	27	27	27	26	25	23	22	20	18
Total, gross Federal debt.....	13,529	15,476	16,654	17,750	18,761	19,776	20,825	21,867	22,924	24,023	25,165	26,346
Held by:												
Debt held by Government accounts.....	4,510	4,620	4,773	4,967	5,199	5,474	5,761	6,072	6,411	6,739	7,062	7,379
Debt held by the public ⁷	9,019	10,856	11,881	12,784	13,562	14,301	15,064	15,795	16,513	17,284	18,103	18,967

Table S-14. Federal Government Financing and Debt—Continued

	Estimate											
	Actual 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
(In billions of dollars)												
Debt Held by the Public Net of Financial Assets:												
Debt held by the public.....	9,019	10,856	11,881	12,784	13,562	14,301	15,064	15,795	16,513	17,284	18,103	18,967
Less financial assets net of liabilities:												
Treasury operating cash balance ²	310	310	75	75	75	75	75	75	75	75	75	75
Credit financing account balances:												
Direct loan accounts	668	836	1,019	1,166	1,307	1,446	1,562	1,670	1,775	1,879	1,980	2,085
Guaranteed loan accounts.....	-32	-22	-26	-28	-25	-19	-13	-9	-10	-15	-22	-36
TARP equity purchase accounts	77	92	73	64	55	44	38	33	29	22	13	14
Government-sponsored enterprise preferred stock.....	109	143	164	172	172	172	172	172	172	172	172	172
Non-Federal securities held by NRRIT	23	22	20	19	18	17	16	14	13	12	11	10
Other assets net of liabilities.....	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29
Total, financial assets net of liabilities	1,125	1,352	1,296	1,440	1,574	1,706	1,821	1,926	2,025	2,115	2,200	2,290
Debt held by the public net of financial assets	7,894	9,505	10,585	11,344	11,988	12,595	13,243	13,869	14,488	15,169	15,903	16,677

* \$500 million or less.

¹A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a negative sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a negative sign.

²Includes assumed Supplementary Financing Program balance of \$200 billion on September 30, 2011, and zero on September 30, 2012, and beyond.

³Includes checks outstanding, accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.

⁴Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), debt held by the Federal Financing Bank, the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.

⁵The statutory debt limit is \$14,294 billion, as enacted on February 12, 2010.

⁶Treasury securities held by the public and zero-coupon bonds held by Government accounts are almost all measured at sales price plus amortized discount or less amortized premium. Agency debt securities are almost all measured at face value. Treasury securities in the Government account series are otherwise measured at face value less unrealized discount (if any).

⁷At the end of 2010, the Federal Reserve Banks held \$811.7 billion of Federal securities and the rest of the public held \$8,207.2 billion. Debt held by the Federal Reserve Banks is not estimated for future years.

Table S-1. Budget Totals

(In billions of dollars and as a percent of GDP)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
													2013-2017	2013-2022
Budget Totals in Billions of Dollars:														
Receipts	2,303	2,469	2,902	3,215	3,450	3,680	3,919	4,153	4,379	4,604	4,857	5,115	17,167	40,274
Outlays	3,603	3,796	3,803	3,883	4,060	4,329	4,532	4,728	5,004	5,262	5,537	5,820	20,607	46,959
Deficit	1,300	1,327	901	668	610	649	612	575	626	658	681	704	3,440	6,684
Debt held by the public	10,128	11,578	12,637	13,445	14,198	14,980	15,713	16,404	17,137	17,897	18,678	19,486		
Debt net of financial assets	9,170	10,467	11,358	12,023	12,633	13,281	13,894	14,469	15,095	15,753	16,433	17,137		
Gross domestic product (GDP)	14,959	15,602	16,335	17,156	18,178	19,261	20,369	21,444	22,421	23,409	24,427	25,488		
Budget Totals as a Percent of GDP:														
Receipts	15.4%	15.8%	17.8%	18.7%	19.0%	19.1%	19.2%	19.4%	19.5%	19.7%	19.9%	20.1%	18.8%	19.2%
Outlays	24.1%	24.3%	23.3%	22.6%	22.3%	22.5%	22.2%	22.0%	22.3%	22.5%	22.7%	22.8%	22.6%	22.5%
Deficit	8.7%	8.5%	5.5%	3.9%	3.4%	3.4%	3.0%	2.7%	2.8%	2.8%	2.8%	2.8%	3.8%	3.3%
Debt held by the public	67.7%	74.2%	77.4%	78.4%	78.1%	77.8%	77.1%	76.5%	76.4%	76.5%	76.5%	76.5%		
Debt net of financial assets	61.3%	67.1%	69.5%	70.1%	69.5%	69.0%	68.2%	67.5%	67.3%	67.3%	67.3%	67.2%		

Table S-2. Effect of Budget Proposals on Projected Deficits

(Deficit increases (+) or decreases (-) in billions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013- 2017	2013- 2022
Projected deficits in the adjusted baseline¹	1,127	772	662	749	862	815	793	862	944	1,011	1,193	3,860	8,663
Percent of GDP	7.2%	4.7%	3.9%	4.1%	4.5%	4.0%	3.7%	3.8%	4.0%	4.1%	4.7%	4.2%	4.2%
Proposals in the 2013 Budget:²													
Short-term measures for jobs growth	178	137	24	10	1	-*	1	1	1	*	*	172	176
Net deficit reduction proposals:													
Health and other mandatory initiatives	11	2	-17	-42	-50	-59	-63	-66	-74	-88	-140	-166	-597
Expiration of high income tax cuts		-83	-95	-110	-128	-143	-154	-164	-174	-185	-197	-560	-1,433
Other revenue proposals	*	-20	11	-58	-97	-54	-50	-44	-57	-54	-57	-218	-480
Reductions in Overseas Contingency Operations not reserved for surface transportation					-19	-92	-95	-98	-101	-104	-107	-111	-617
Proposed program integrity cap adjustment for IRS and Unemployment Insurance, including mandatory savings	*	*	-*	-1	-2	-3	-4	-4	-5	-5	-5	-6	-28
Proposed Budget Control Act disaster relief cap adjustment ...		5	1									6	6
Outlay effects of discretionary policy	-*	8	3	-6	-7	-7	-6	-5	-4	-7	-7	-9	-38
Total net deficit reduction proposals	11	-88	-97	-218	-304	-358	-372	-382	-414	-443	-512	-1,064	-3,187
Surface transportation reauthorization:													
Investments in surface transportation		*	4	9	13	18	24	22	15	11	8	45	125
Reductions in Overseas Contingency Operations reserved for surface transportation		-17	-64	-82	-68							-231	-231
Net cost of surface transportation reauthorization		-17	-60	-73	-55	18	24	22	15	11	8	-186	-106
Tax cuts for families, individuals, and businesses³	10	25	39	31	32	33	35	36	38	40	43	159	352
Debt service and indirect interest effects	*	1	2	1	-10	-24	-40	-55	-73	-93	-116	-30	-407
Total proposals in the 2013 Budget	200	58	-91	-250	-335	-332	-352	-377	-433	-484	-577	-950	-3,173
Effect of replacing Joint Committee enforcement with													
2013 Budget deficit reduction proposals:													
Programmatic effects		71	96	105	109	109	109	109	109	109	38	490	966
Debt service		*	2	6	13	19	26	32	38	44	50	39	229
Total effect of replacing Joint Committee enforcement		71	97	110	122	129	135	141	147	154	88	530	1,195
Resulting deficits in 2013 Budget	1,327	901	668	610	649	612	575	626	658	681	704	3,440	6,684
Percent of GDP	8.5%	5.5%	3.9%	3.4%	3.4%	3.0%	2.7%	2.8%	2.8%	2.8%	2.8%	3.8%	3.3%

* \$500 million or less.

¹ See Tables S-4 and S-8 for information on the adjusted baseline.² For total deficit reduction since January 2011, see Table S-3.³ Includes the effects of incentives for expanding manufacturing and insourcing jobs and continuing certain provisions through calendar year 2013.

Table S-3. Deficit Reduction Since January 2011

(Deficit reduction (-) or increase (+) in billions of dollars)

	2012-2021	2013-2022
Enactment of 2011 full-year appropriations ¹	-357	-320
Enactment of 2012 full-year appropriations	-565	-598
Budget Control Act discretionary caps for 2013 through 2021 ²	-681	-791
PAYGO legislation enacted during the 1 st Session of the 112 th Congress ¹	-7	-11
2013 Budget:		
Short-term measures for job growth	354	176
Tax cuts for families, individuals, and businesses ³	319	352
Reauthorize surface transportation	117	125
Health and other mandatory initiatives	-446	-597
Expiration of high income tax cuts	-1,236	-1,433
Other revenue proposals	-423	-480
Cap Overseas Contingency Operations (OCO) funding	-741	-848
Proposed program integrity cap adjustment for IRS and Unemployment Insurance, including mandatory savings	-23	-28
Proposed Budget Control Act disaster relief cap adjustment	6	6
Outlay effects of discretionary policy	-31	-38
Debt service	-595	-800
Total deficit reduction since January 2011	-4,309	-5,286
Memorandum, revenue and outlay effects:		
Enacted outlay reductions and 2013 Budget spending proposals	-3,136	-3,777
Enacted receipt increases and 2013 Budget revenue proposals	-1,174	-1,510

¹ Savings totaled through 2021.² Includes program integrity and the cap adjustment for proposed disaster relief.³ Includes the effects of continuing certain expiring provisions through calendar year 2013.

Table S-4. Adjusted Baseline by Category¹

(In billions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
													2013- 2017	2013- 2022
Outlays:														
Appropriated ("discretionary") programs: ²														
Defense ³	699	709	700	673	678	690	706	722	737	753	769	788	3,446	7,215
Non-defense ⁴	600	610	565	546	543	546	553	561	573	585	597	611	2,754	5,682
Subtotal, appropriated programs	1,300	1,319	1,265	1,219	1,222	1,235	1,259	1,283	1,310	1,338	1,367	1,398	6,200	12,896
Mandatory programs:														
Social Security	725	773	820	867	918	970	1,027	1,086	1,149	1,217	1,287	1,361	4,601	10,702
Medicare	480	478	528	564	586	640	660	685	751	811	873	967	2,978	7,065
Medicaid	275	255	283	339	372	402	430	457	486	517	553	589	1,825	4,428
Troubled Asset Relief Program (TARP) ⁵	-38	35	12	8	5	2	1	*	*	*	.....	.....	29	30
Other mandatory programs	631	635	571	595	632	677	680	676	714	745	794	845	3,155	6,930
Subtotal, mandatory programs	2,073	2,175	2,213	2,373	2,513	2,692	2,798	2,904	3,100	3,289	3,508	3,763	12,589	29,154
Net interest	230	223	246	305	384	480	570	645	716	782	846	915	1,985	5,889
Adjustments for disaster costs ⁶	*	*	2	5	7	8	9	9	10	10	10	10	31	80
Joint Committee enforcement .....	.....	.....	-71	-96	-105	-109	-109	-109	-109	-109	-109	-38	-490	-966
Total outlays	3,603	3,717	3,655	3,807	4,021	4,306	4,526	4,732	5,026	5,310	5,621	6,048	20,315	47,053
Receipts:														
Individual income taxes	1,091	1,179	1,294	1,389	1,506	1,633	1,766	1,894	2,015	2,139	2,267	2,401	7,586	18,303
Corporation income taxes	181	281	365	459	407	381	444	457	472	470	488	501	2,056	4,442
Social insurance and retirement receipts:														
Social Security payroll taxes	566	635	707	742	782	834	883	937	987	1,034	1,093	1,150	3,948	9,150
Medicare payroll taxes	188	203	214	226	239	256	272	289	305	319	337	355	1,206	2,812
Unemployment insurance	56	57	60	62	63	65	62	61	56	57	58	60	313	605
Other retirement	8	9	9	9	9	9	10	10	10	11	12	13	46	103
Excise taxes	72	80	87	97	102	104	110	118	133	140	147	157	500	1,195
Estate and gift taxes	7	11	12	13	14	14	15	16	17	18	19	20	68	159
Customs duties	30	31	34	36	38	39	41	44	46	48	50	52	188	429
Deposits of earnings, Federal Reserve System	83	81	80	61	46	36	36	38	40	42	43	45	259	468
Other miscellaneous receipts	20	24	21	52	67	71	73	77	82	88	94	100	284	724
Total receipts	2,303	2,590	2,882	3,145	3,273	3,444	3,711	3,939	4,164	4,367	4,610	4,855	16,455	38,391
Deficit	1,300	1,127	772	662	749	862	815	793	862	944	1,011	1,193	3,860	8,663
Net interest	230	223	246	305	384	480	570	645	716	782	846	915	1,985	5,889
Primary deficit	1,070	903	527	357	365	382	245	148	146	161	165	278	1,875	2,773
On-budget deficit	1,367	1,186	810	689	769	887	839	819	884	954	1,016	1,190	3,994	8,856
Off-budget deficit / surplus (-)	-67	-60	-38	-27	-21	-25	-23	-26	-22	-10	-5	4	-134	-193

Table S-4. Adjusted Baseline by Category¹—Continued

(In billions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
													2013– 2017	2013– 2022
Memorandum, budget authority for appropriated programs:														
Defense ³	711	670	664	676	688	702	717	733	748	765	781	800	3,446	7,273
Non-defense ⁴	507	526	509	519	529	539	551	563	576	589	601	616	2,648	5,593
Total, appropriated funding	1,217	1,195	1,173	1,195	1,217	1,241	1,268	1,296	1,324	1,353	1,382	1,417	6,094	12,866

* \$500 million or less.

¹ See Table S-8 for information on adjustments to the Budget Enforcement Act (BEA) baseline.² Does not include effects of Joint Committee enforcement.³ Reflects revision in security category to consist of accounts in defense function (050).⁴ Reflects revision in nonsecurity category to consist of accounts not in the defense function (050).⁵ Outlays for TARP result from obligations incurred through October 3, 2010 for the Home Affordable Modification Program and other TARP programs.⁶ These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-5. Proposed Budget by Category

(In billions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
													2013- 2017	2013- 2022
Outlays:														
Appropriated ("discretionary") programs: ¹														
Security	838	868	851	768	749	757	771	786	803	820	837	856	3,897	8,001
Nonsecurity	462	450	410	393	385	386	390	397	405	415	420	430	1,964	4,032
Subtotal, appropriated programs	1,300	1,319	1,261	1,160	1,135	1,143	1,162	1,183	1,208	1,236	1,258	1,287	5,861	12,033
Mandatory programs:														
Social Security	725	773	820	867	918	970	1,026	1,085	1,149	1,216	1,287	1,361	4,601	10,699
Medicare	480	478	523	551	569	619	633	654	716	767	822	908	2,895	6,762
Medicaid	275	255	283	338	370	399	423	450	479	510	542	578	1,813	4,372
Troubled Asset Relief Program (TARP) ² ...	-38	35	12	8	5	2	1	*	*	*	.....	.....	29	30
Other mandatory programs	631	711	654	644	665	705	712	716	750	775	821	826	3,381	7,269
Subtotal, mandatory programs	2,073	2,252	2,293	2,409	2,527	2,695	2,796	2,905	3,094	3,269	3,472	3,673	12,719	29,131
Net interest	230	225	248	309	390	483	565	631	692	748	798	850	1,996	5,715
Adjustments for disaster costs ³	*	*	2	5	7	8	9	9	10	10	10	10	31	80
Total outlays	3,603	3,796	3,803	3,883	4,060	4,329	4,532	4,728	5,004	5,262	5,537	5,820	20,607	46,959
Receipts:														
Individual income taxes	1,091	1,165	1,359	1,476	1,617	1,763	1,912	2,052	2,184	2,319	2,459	2,605	8,128	19,747
Corporation income taxes	181	237	348	430	445	455	473	480	485	494	507	520	2,151	4,637
Social insurance and retirement receipts:														
Social Security payroll taxes	566	572	677	742	781	833	881	936	987	1,034	1,093	1,150	3,915	9,113
Medicare payroll taxes	188	203	214	226	240	257	273	290	306	321	339	357	1,210	2,823
Unemployment insurance	56	57	58	59	75	79	75	73	65	64	66	67	347	681
Other retirement	8	9	10	11	12	12	13	13	14	14	16	17	57	130
Excise taxes	72	79	88	99	104	106	112	120	136	142	150	159	509	1,216
Estate and gift taxes	7	11	13	23	25	27	29	32	34	37	39	42	117	301
Customs duties	30	31	33	36	38	39	41	44	46	48	50	52	188	428
Deposits of earnings, Federal Reserve System	83	81	80	61	46	36	36	38	40	42	43	45	260	468
Other miscellaneous receipts	20	24	21	52	68	71	74	77	83	89	95	101	286	729
Total receipts	2,303	2,469	2,902	3,215	3,450	3,680	3,919	4,153	4,379	4,604	4,857	5,115	17,167	40,274
Deficit	1,300	1,327	901	668	610	649	612	575	626	658	681	704	3,440	6,684
Net interest	230	225	248	309	390	483	565	631	692	748	798	850	1,996	5,715
Primary deficit / surplus (-)	1,070	1,102	654	359	219	166	47	-56	-67	-90	-117	-146	1,445	969
On-budget deficit	1,367	1,394	945	695	629	673	634	601	647	667	686	701	3,576	6,877
Off-budget deficit / surplus (-)	-67	-67	-43	-27	-19	-24	-22	-25	-21	-10	-5	4	-136	-193

Table S-5. Proposed Budget by Category—Continued

(In billions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals		
													2013– 2017	2013– 2022	
Memorandum, budget authority for appropriated programs:¹															
Security	847	817	788	743	756	769	785	802	819	836	853	874	3,841	8,023	
Nonsecurity	370	379	359	366	373	381	389	398	407	416	425	435	1,867	3,947	
Total, appropriated funding	1,217	1,195	1,147	1,108	1,129	1,150	1,174	1,199	1,225	1,251	1,277	1,309	5,708	11,970	

* \$500 million or less.

¹ Discretionary spending levels other than Overseas Contingency Operations reflect the budget authority caps under the Budget Control Act of 2011. The split of discretionary spending between security and nonsecurity after 2013 is based on increasing budget authority in each category by the growth rate in the aggregate discretionary cap.

² Outlays for TARP result from obligations incurred through October 3, 2010 for the Home Affordable Modification Program and other TARP programs.

³ These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-6. Proposed Budget by Category as a Percent of GDP

(As a percent of GDP)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Averages	
													2013-2017	2013-2022
Outlays:														
Appropriated ("discretionary") programs: ¹														
Security	5.6	5.6	5.2	4.5	4.1	3.9	3.8	3.7	3.6	3.5	3.4	3.4	4.3	3.9
Nonsecurity	3.1	2.9	2.5	2.3	2.1	2.0	1.9	1.8	1.8	1.8	1.7	1.7	2.2	2.0
Subtotal, appropriated programs	8.7	8.5	7.7	6.8	6.2	5.9	5.7	5.5	5.4	5.3	5.1	5.0	6.5	5.9
Mandatory programs:														
Social Security	4.8	5.0	5.0	5.1	5.0	5.0	5.0	5.1	5.1	5.2	5.3	5.3	5.0	5.1
Medicare	3.2	3.1	3.2	3.2	3.1	3.2	3.1	3.0	3.2	3.3	3.4	3.6	3.2	3.2
Medicaid	1.8	1.6	1.7	2.0	2.0	2.1	2.1	2.1	2.1	2.2	2.2	2.3	2.0	2.1
Troubled Asset Relief Program (TARP) ²	-0.3	0.2	0.1	*	*	*	*	*	*	*	.....	.....	*	*
Other mandatory programs	4.2	4.6	4.0	3.8	3.7	3.7	3.5	3.3	3.3	3.3	3.4	3.2	3.7	3.5
Subtotal, mandatory programs	13.9	14.4	14.0	14.0	13.9	14.0	13.7	13.5	13.8	14.0	14.2	14.4	13.9	14.0
Net interest	1.5	1.4	1.5	1.8	2.1	2.5	2.8	2.9	3.1	3.2	3.3	3.3	2.1	2.7
Adjustments for disaster costs ³	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Total outlays	24.1	24.3	23.3	22.6	22.3	22.5	22.2	22.0	22.3	22.5	22.7	22.8	22.6	22.5
Receipts:														
Individual income taxes	7.3	7.5	8.3	8.6	8.9	9.2	9.4	9.6	9.7	9.9	10.1	10.2	8.9	9.4
Corporation income taxes	1.2	1.5	2.1	2.5	2.4	2.4	2.3	2.2	2.2	2.1	2.1	2.0	2.4	2.2
Social insurance and retirement receipts:														
Social Security payroll taxes	3.8	3.7	4.1	4.3	4.3	4.3	4.3	4.4	4.4	4.4	4.5	4.5	4.3	4.4
Medicare payroll taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.3	1.4
Unemployment insurance	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3
Other retirement	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Excise taxes	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Estate and gift taxes	*	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1
Customs duties	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Deposits of earnings, Federal Reserve System	0.6	0.5	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2
Other miscellaneous receipts	0.1	0.2	0.1	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3
Total receipts	15.4	15.8	17.8	18.7	19.0	19.1	19.2	19.4	19.5	19.7	19.9	20.1	18.8	19.2
Deficit	8.7	8.5	5.5	3.9	3.4	3.4	3.0	2.7	2.8	2.8	2.8	2.8	3.8	3.3
Net interest	1.5	1.4	1.5	1.8	2.1	2.5	2.8	2.9	3.1	3.2	3.3	3.3	2.1	2.7
Primary deficit / surplus (-)	7.2	7.1	4.0	2.1	1.2	0.9	0.2	-0.3	-0.3	-0.4	-0.5	-0.6	1.7	0.6
On-budget deficit	9.1	8.9	5.8	4.1	3.5	3.5	3.1	2.8	2.9	2.9	2.8	2.7	4.0	3.4
Off-budget deficit / surplus (-)	-0.4	-0.4	-0.3	-0.2	-0.1	-0.1	-0.1	-0.1	-0.1	-*	-*	*	-0.2	-0.1

Table S-6. Proposed Budget by Category as a Percent of GDP—Continued

(As a percent of GDP)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Averages	
													2013– 2017	2013– 2022
Memorandum, budget authority for appropriated programs:¹														
Security	5.7	5.2	4.8	4.3	4.2	4.0	3.9	3.7	3.7	3.6	3.5	3.4	4.2	3.9
Nonsecurity	2.5	2.4	2.2	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.7	1.7	2.1	1.9
Subtotal, appropriated programs	8.1	7.7	7.0	6.5	6.2	6.0	5.8	5.6	5.5	5.3	5.2	5.1	6.3	5.8

*0.05 percent of GDP or less.

¹Discretionary spending levels other than Overseas Contingency Operations reflect the budget authority caps under the Budget Control Act of 2011. The split of discretionary spending between security and nonsecurity after 2013 is based on increasing budget authority in each category by the growth rate in the aggregate discretionary cap.

²Outlays for TARP result from obligations incurred through October 3, 2010 for the Home Affordable Modification Program and other TARP programs.

³These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-7. Proposed Budget in Population- and Inflation-Adjusted Dollars

(In billions of constant dollars, adjusted for population growth)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Outlays:										
Appropriated ("discretionary") programs: ¹										
Security	851	746	707	693	685	677	671	665	659	654
Nonsecurity	410	381	363	353	347	342	339	337	331	329
Subtotal, appropriated programs	1,261	1,127	1,070	1,046	1,031	1,019	1,010	1,002	989	982
Mandatory programs:										
Social Security	820	842	865	888	911	935	960	986	1,012	1,039
Medicare	523	535	537	566	562	563	598	622	646	693
Medicaid	283	329	349	365	375	387	401	414	426	441
Troubled Asset Relief Program (TARP) ²	12	8	5	2	1	*	*	*	.....	.....
Other mandatory programs	654	626	627	645	632	616	627	628	646	631
Subtotal, mandatory programs	2,293	2,340	2,383	2,467	2,482	2,502	2,585	2,650	2,731	2,803
Net interest	248	300	368	442	502	544	578	606	628	649
Adjustments for disaster costs ³	2	5	7	8	8	8	8	8	8	8
Total outlays	3,803	3,772	3,828	3,962	4,023	4,073	4,181	4,266	4,356	4,442
Receipts:										
Individual income taxes	1,359	1,434	1,525	1,614	1,697	1,767	1,825	1,880	1,934	1,988
Corporation income taxes	348	417	420	417	420	413	405	400	399	397
Social insurance and retirement receipts										
Social Security payroll taxes	677	721	736	762	782	806	824	838	860	878
Medicare payroll taxes	214	220	226	235	242	250	256	260	267	273
Unemployment insurance	58	58	71	73	67	63	54	52	52	51
Other retirement	10	10	11	11	11	11	11	12	12	13
Excise taxes	88	96	98	97	99	104	113	115	118	121
Estate and gift taxes	13	22	24	25	26	27	29	30	31	32
Customs duties	33	35	36	36	37	38	38	39	39	40
Deposits of earnings, Federal Reserve System	80	60	43	33	32	32	33	34	34	35
Other miscellaneous receipts	21	51	64	65	65	67	69	72	74	77
Total receipts	2,902	3,124	3,253	3,368	3,479	3,577	3,658	3,732	3,820	3,904
Deficit	901	649	575	594	544	496	523	533	535	538
Net interest	248	300	368	442	502	544	578	606	628	649
Primary deficit / surplus (-)	654	348	207	152	42	-48	-56	-73	-92	-111
On-budget deficit	945	675	593	616	563	517	540	541	539	535
Off-budget deficit / surplus (-)	-43	-26	-18	-22	-19	-22	-18	-8	-4	3

Table S-7. Proposed Budget in Population- and Inflation-Adjusted Dollars—Continued

(In billions of constant dollars, adjusted for population growth)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Memorandum, budget authority for appropriated programs:¹										
Security	788	721	713	704	697	690	684	677	671	667
Nonsecurity	359	355	352	348	346	343	340	337	334	332
Subtotal, appropriated programs	1,147	1,077	1,064	1,053	1,042	1,033	1,024	1,014	1,005	999
Memorandum, index of population growth and inflation	1.00	1.03	1.06	1.09	1.13	1.16	1.20	1.23	1.27	1.31

* \$500 million or less.

¹Discretionary spending levels other than Overseas Contingency Operations reflect the budget authority caps under the Budget Control Act of 2011. The split of discretionary spending between security and nonsecurity after 2013 is based on increasing budget authority in each category by the growth rate in the aggregate discretionary cap.

²Outlays for TARP result from obligations incurred through October 3, 2010 for the Home Affordable Modification Program and other TARP programs.

³These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-8. Bridge From Budget Enforcement Act Baseline to Adjusted Baseline

(Deficit increases (+) or decreases (-) in billions of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
													2013- 2017	2013- 2022
BEA baseline deficit	1,300	1,097	598	438	492	556	463	396	411	436	444	483	2,548	4,718
Adjustments for current policy:														
Index to inflation the 2011 parameters of the AMT		19	120	115	130	148	169	192	216	242	269	298	682	1,898
Continue the 2001 and 2003 tax cuts			120	183	198	213	226	233	240	246	253	261	940	2,173
Extend estate, gift, and generation-skipping transfer taxes at current parameters		2	5	32	36	40	44	48	51	55	59	62	156	431
Prevent reduction in Medicare physician payments		9	26	31	35	41	39	39	46	51	56	65	172	429
Reflect incremental cost of funding existing Pell maximum grant award			-1	1	7	8	7	6	6	6	6	6	22	50
Subtotal		30	270	362	405	450	484	517	558	600	643	692	1,971	4,982
Adjustments for provisions contained in the Budget Control Act:														
Set discretionary budget authority at cap levels			-27	-49	-62	-71	-76	-82	-87	-92	-99	-103	-284	-746
Reflect Joint Committee enforcement			-71	-96	-105	-109	-109	-109	-109	-109	-109	-38	-490	-966
Make program integrity adjustments		*	*	-2	-3	-4	-4	-5	-6	-6	-7	-8	-14	-45
Subtotal		*	-98	-146	-169	-184	-190	-196	-202	-208	-215	-149	-788	-1,757
Adjustment for disaster costs¹		*	2	5	7	8	9	9	10	10	10	10	31	80
Reclassify surface transportation outlays:														
Remove outlays from appropriated category	-48	-52	-55	-56	-58	-58	-59	-59	-60	-60	-61	-62	-286	-588
Add outlays to mandatory category	48	52	55	56	58	58	59	59	60	60	61	62	286	588
Subtotal														
Total program adjustments		30	174	220	243	274	303	330	366	402	438	553	1,214	3,304
Debt service on adjustments		*	1	4	14	31	49	66	85	106	129	157	98	640
Total adjustments		30	174	224	257	305	352	397	451	508	567	710	1,313	3,945
Adjusted baseline deficit	1,300	1,127	772	662	749	862	815	793	862	944	1,011	1,193	3,860	8,663

*\$500 million or less.

¹These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-9. Mandatory and Receipt Proposals

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Temporary Tax Relief and Investments to Create Jobs and Jumpstart Growth:													
Tax initiatives:													
Extend temporary reduction in the Social Security payroll tax rate for employees and self-employed individuals	63,153	31,159	.....	-72	41	17	8	2	2	1	.....	31,145	31,158
Extend 100-percent first-year depreciation deduction for certain property	35,046	14,830	-13,709	-10,284	-7,293	-5,376	-3,503	-2,246	-1,377	-1,029	-935	-21,832	-30,922
Provide a temporary 10-percent tax credit for new jobs and wage increases ¹	14,227	12,601	1,054	1,162	1,048	881	461	458	389	230	164	16,746	18,448
Provide additional tax credits for investment in qualified property used in a qualified advanced energy manufacturing project	170	779	1,309	1,215	418	26	-67	-111	-57	-21	-7	3,747	3,484
Provide tax credit for energy-efficient commercial building property expenditures in place of existing tax deduction .....	.....	400	517	367	232	115	32	-2	-2	-2	-2	1,631	1,655
Reform and extend Build America bonds ¹ ...	17	55	95	118	119	118	119	119	119	119	120	505	1,101
Mandatory initiatives:													
Reform and extend unemployment insurance ^{2,3}	22,620	21,612	.....	64	77	116	583	341	40	-37	68	21,869	22,864
Create a Pathways Back to Work fund	3,475	8,400	625	.....	.....	.....	.....	.....	.....	.....	.....	9,025	9,025
Establish a community college initiative ...	534	2,134	2,666	2,132	534	.....	.....	.....	.....	.....	.....	7,466	7,466
Provide HomeStar rebates for energy efficient home retrofits .....	.....	300	1,800	2,100	1,020	600	180	.....	.....	.....	.....	5,820	6,000
Develop a national network of manufacturing innovation institutes .....	.....	206	131	174	189	139	69	44	28	16	4	839	1,000
Establish advanced vehicles community development challenge .....	.....	150	450	400	.....	.....	.....	.....	.....	.....	.....	1,000	1,000
Invest in immediate surface transportation priorities	5,690	18,280	12,090	5,250	3,650	1,480	1,560	960	640	320	80	40,750	44,310
Create infrastructure bank	22	107	478	899	1,186	1,487	1,684	1,411	1,183	859	547	4,157	9,841
Provide for teacher stabilization	15,000	10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000	10,000
Modernize schools	15,000	6,000	6,000	3,000	.....	.....	.....	.....	.....	.....	.....	15,000	15,000
Support first responders	3,000	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,000	2,000
Support VA conservation jobs .....	.....	50	237	237	238	238	.....	.....	.....	.....	.....	1,000	1,000
Strengthen the teaching profession	250	2,500	2,250	.....	.....	.....	.....	.....	.....	.....	.....	4,750	4,750
Continue temporary SNAP assistance .....	.....	369	1,351	23	.....	.....	.....	.....	.....	.....	.....	1,743	1,743
Help entrepreneurs and small businesses access capital and grow	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	2	2

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Rehabilitate and repurpose vacant property (neighborhood stabilization)	50	4,650	7,100	3,200	.....	.....	.....	.....	.....	.....	.....	14,950	14,950
Total, temporary tax relief and investments to create jobs and jumpstart growth	178,255	136,583	24,445	9,985	1,459	-159	1,126	976	965	456	39	172,313	175,875
Tax Proposals:													
Tax cuts for families and individuals:													
Extend exclusion from income for cancellation of certain home mortgage debt .....	.....	1,153	1,261	292	.....	.....	.....	.....	.....	.....	.....	2,706	2,706
Extend American opportunity tax credit (AOTC) ¹ .....	.....	672	12,673	12,962	14,066	14,154	15,217	15,610	16,588	17,070	18,358	54,527	137,370
Provide for automatic enrollment in IRAs, including an employer tax credit, and doubling of the tax credit for small employer plan start-up costs ¹ .....	.....	.....	733	1,203	1,285	1,383	1,555	1,784	2,024	2,333	2,722	4,604	15,022
Expand earned income tax credit (EITC) for larger families ¹ .....	.....	73	1,436	1,469	1,487	1,521	1,545	1,575	1,605	1,635	1,663	5,986	14,009
Expand child and dependent care tax credit ¹ .....	.....	310	1,088	1,098	1,111	1,114	1,117	1,112	1,099	1,090	1,078	4,721	10,217
Provide exclusion from income for student loan forgiveness for students after 25 years of income-based or income-contingent repayment .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Provide exclusion from income for student loan forgiveness and for certain scholarship amounts for participants in the IHS Health Professions Programs .....	.....	.....	2	2	2	2	2	2	2	3	3	8	20
Total, tax cuts for families and individuals .....	.....	2,208	17,193	17,026	17,951	18,174	19,436	20,083	21,318	22,131	23,824	72,552	179,344
Incentives for expanding manufacturing and insourcing jobs in America:													
Provide tax incentives for locating jobs and business activity in the United States and remove tax deductions for shipping jobs overseas .....	.....	8	8	8	8	8	9	10	10	10	11	40	90
Provide new Manufacturing Communities tax credit .....	.....	19	103	242	394	517	617	702	732	644	456	1,275	4,426
Target the domestic production activities deduction to domestic manufacturing activities and double the deduction for advanced manufacturing activities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Enhance and make permanent the research and experimentation tax credit	4,012	7,048	7,834	8,677	9,553	10,441	11,314	12,157	12,991	13,832	14,688	43,553	108,535
Provide a tax credit for the production of advanced technology vehicles	7	53	163	257	413	610	461	434	166	-282	-280	1,496	1,995

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Provide a tax credit for medium- and heavy-duty alternative-fuel commercial vehicles		44	227	261	310	371	389	177	-42	-25	-15	1,213	1,697
Extend and modify certain energy incentives ¹	460	625	1,781	700	282	109	20	58	86	100	109	3,497	3,870
Total, incentives for expanding manufacturing and insourcing jobs in America	4,479	7,797	10,116	10,145	10,960	12,056	12,810	13,538	13,943	14,279	14,969	51,074	120,613
Tax cuts for small business:													
Eliminate capital gains taxation on investments in small business stock						214	619	1,018	1,525	2,079	2,536	214	7,991
Double the amount of expensed start-up expenditures	76	322	316	313	311	310	307	302	299	297	296	1,572	3,073
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance ¹	512	1,077	1,777	2,168	1,987	1,672	1,409	1,215	1,101	981	774	8,681	14,161
Total, tax cuts for small business	588	1,399	2,093	2,481	2,298	2,196	2,335	2,535	2,925	3,357	3,606	10,467	25,225
Incentives to promote regional growth:													
Extend and modify the New Markets tax credit	14	72	184	306	397	465	513	528	466	310	129	1,424	3,370
Designate Growth Zones ¹			577	1,048	990	934	886	119	-518	-477	-409	3,549	3,150
Modify tax-exempt bonds for Indian tribal governments		2	4	8	11	15	19	24	27	31	35	40	176
Allow current refundings of State and local governmental bonds ³													
Reform and expand the Low-Income Housing tax credit	1	5	17	35	55	76	98	119	142	165	191	188	903
Total, incentives to promote regional growth	15	79	782	1,397	1,453	1,490	1,516	790	117	29	-54	5,201	7,599
Continue certain expiring provisions through calendar year 2013 ^{1,3}	5,414	13,723	9,295	1,066	541	259	209	238	278	354	394	24,884	26,357
Upper-income tax provisions:													
Sunset the Bush tax cuts for those with income in excess of \$250,000 (\$200,000 if single):													
Reinstate the limitation on itemized deductions for upper-income taxpayers		-4,374	-9,144	-10,038	-11,066	-12,118	-13,149	-14,171	-15,207	-16,285	-17,433	-46,740	-122,985
Reinstate the personal exemption phaseout for upper-income taxpayers		-1,510	-3,173	-3,450	-3,745	-4,083	-4,429	-4,793	-5,169	-5,574	-6,016	-15,961	-41,942
Reinstate the 36% and 39.6% rates for upper-income taxpayers		-23,101	-32,492	-35,507	-39,133	-42,744	-46,268	-49,839	-53,509	-57,394	-61,567	-172,977	-441,554

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Tax qualified dividends as ordinary income for upper-income taxpayers ...	-21,537	-10,483	-15,624	-20,183	-22,269	-22,529	-22,776	-23,085	-23,615	-24,314	-90,096	-206,415	
Tax net long-term capital gains at a 20% rate for upper-income taxpayers	-5,811	4,226	1,718	-2,286	-4,681	-5,141	-5,484	-5,822	-6,165	-6,520	-6,834	-35,966	
Subtotal, sunset the Bush tax cuts for those with income in excess of \$250,000 (\$200,000 if single) ⁴	-56,333	-51,066	-62,901	-76,413	-85,895	-91,516	-97,063	-102,792	-109,033	-115,850	-332,608	-848,862	
Reduce the value of certain tax expenditures	-27,096	-43,935	-47,457	-51,764	-57,015	-62,263	-66,736	-71,195	-75,899	-80,837	-227,267	-584,197	
Total, upper-income tax provisions	-83,429	-95,001	-110,358	-128,177	-142,910	-153,779	-163,799	-173,987	-184,932	-196,687	-559,875	-1,433,059	
Modify estate and gift tax provisions:													
Restore the estate, gift and generation-skipping transfer (GST) tax parameters in effect in 2009	-103	-150	-8,552	-9,851	-10,791	-11,828	-12,970	-14,191	-15,458	-16,856	-18,150	-41,172	-118,797
Require consistency in value for transfer and income tax purposes	-149	-165	-172	-182	-192	-204	-217	-230	-244	-259	-860	-2,014	
Modify rules on valuation discounts	-766	-1,422	-1,516	-1,626	-1,748	-1,889	-2,038	-2,189	-2,354	-2,531	-7,078	-18,079	
Require a minimum term for grantor retained annuity trusts (GRATs)	-40	-85	-144	-206	-273	-347	-426	-509	-599	-705	-748	-3,334	
Limit duration of GST tax exemption													
Coordinate certain income and transfer tax rules applicable to grantor trusts	-22	-31	-39	-50	-65	-82	-105	-133	-169	-214	-207	-910	
Extend the lien on estate tax deferrals provided under section 6166	-2	-5	-9	-13	-16	-17	-18	-19	-20	-21	-22	-60	-160
Total modify estate and gift tax provisions	-105	-1,132	-10,264	-11,735	-12,871	-14,123	-15,510	-16,996	-18,539	-20,243	-21,881	-50,125	-143,294
Reform U.S. international tax system:													
Defer deduction of interest expense related to deferred income of foreign subsidiaries	-3,487	-5,926	-6,156	-6,420	-6,693	-3,436	-1,215	-1,258	-1,306	-1,356	-28,682	-37,253	
Determine the foreign tax credit on a pooling basis	-3,211	-5,457	-5,668	-5,911	-6,163	-6,403	-6,630	-6,865	-7,128	-7,399	-26,410	-60,835	
Tax currently excess returns associated with transfers of intangibles offshore	-1,498	-2,653	-2,621	-2,550	-2,460	-2,375	-2,290	-2,231	-2,178	-2,117	-11,782	-22,973	
Limit shifting of income through intangible property transfers	-28	-62	-88	-115	-143	-172	-203	-235	-269	-308	-436	-1,623	
Disallow the deduction for excess non-taxed reinsurance premiums paid to affiliates	-111	-211	-229	-241	-248	-260	-274	-274	-290	-311	-1,040	-2,449	
Limit earnings stripping by expatriated entities	-222	-382	-401	-421	-442	-464	-487	-512	-537	-564	-1,868	-4,432	
Modify tax rules for dual capacity taxpayers	-530	-912	-965	-1,023	-1,081	-1,139	-1,192	-1,245	-1,301	-1,336	-4,511	-10,724	
Tax gain from the sale of a partnership interest on look-through basis	-158	-218	-229	-240	-252	-265	-278	-292	-307	-322	-1,097	-2,561	

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Prevent use of leveraged distributions from related foreign corporations to avoid dividend treatment		-175	-298	-310	-323	-337	-350	-362	-375	-389	-404	-1,443	-3,323
Extend section 338(h)(16) to certain asset acquisitions		-60	-100	-100	-100	-100	-100	-100	-100	-100	-100	-460	-960
Remove foreign taxes from a section 902 corporation's foreign tax pool when earnings are eliminated		-10	-20	-27	-36	-46	-50	-50	-50	-50	-50	-139	-389
Total reform U.S. international tax system		-9,490	-16,239	-16,794	-17,380	-17,965	-15,014	-13,081	-13,437	-13,855	-14,267	-77,868	-147,522
Reform treatment of financial and insurance industry institutions and products:													
Require accrual of income on forward sale of corporate stock		-4	-11	-18	-26	-34	-38	-40	-42	-44	-46	-93	-303
Require ordinary treatment of income from day-to-day dealer activities for certain dealers of equity options and commodities	-37	-152	-240	-254	-270	-286	-303	-321	-341	-361	-383	-1,202	-2,911
Modify the definition of "control" for purposes of section 249	-3	-11	-17	-17	-18	-19	-20	-21	-22	-23	-24	-82	-192
Modify rules that apply to sales of life insurance contracts		-14	-38	-46	-58	-70	-84	-99	-115	-133	-154	-226	-811
Modify proration rules for life insurance company general and separate accounts ...		-461	-788	-776	-808	-840	-846	-840	-805	-788	-754	-3,673	-7,706
Expand pro rata interest expense disallowance for corporate- owned life insurance (COLI)		-21	-67	-173	-260	-411	-620	-856	-1,216	-1,628	-2,058	-932	-7,310
Total reform treatment of financial and insurance industry institutions and products	-40	-663	-1,161	-1,284	-1,440	-1,660	-1,911	-2,177	-2,541	-2,977	-3,419	-6,208	-19,233
Eliminate fossil fuel tax preferences:													
Eliminate oil and gas preferences:													
Repeal enhanced oil recovery credit ⁵													
Repeal credit for oil and gas produced from marginal wells ⁵													
Repeal expensing of intangible drilling costs		-3,490	-2,398	-1,867	-1,760	-1,453	-1,012	-709	-508	-388	-317	-10,968	-13,902
Repeal deduction for tertiary injectants ...		-7	-11	-11	-11	-11	-10	-10	-10	-10	-9	-51	-100
Repeal exception to passive loss limitations for working interests in oil and natural gas properties		-9	-11	-10	-9	-8	-8	-7	-7	-7	-6	-47	-82

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Repeal percentage depletion for oil and natural gas wells		-612	-1,046	-1,083	-1,122	-1,166	-1,206	-1,242	-1,274	-1,329	-1,385	-5,029	-11,465
Increase geological and geophysical amortization period for independent producers to seven years		-61	-225	-339	-310	-226	-146	-68	-15	-3	-7	-1,161	-1,400
Subtotal, eliminate oil and gas preferences		-4,179	-3,691	-3,310	-3,212	-2,864	-2,382	-2,036	-1,814	-1,737	-1,724	-17,256	-26,949
Eliminate coal preferences:													
Repeal expensing of exploration and development costs		-26	-44	-46	-48	-50	-50	-48	-46	-43	-39	-214	-440
Repeal percentage depletion for hard mineral fossil fuels		-185	-177	-172	-168	-168	-170	-174	-175	-176	-179	-870	-1,744
Repeal capital gains treatment for royalties		-11	-25	-31	-38	-43	-47	-51	-55	-58	-63	-148	-422
Subtotal, eliminate coal preferences		-222	-246	-249	-254	-261	-267	-273	-276	-277	-281	-1,232	-2,606
Total eliminate fossil fuel tax preferences ⁶		-4,401	-3,937	-3,559	-3,466	-3,125	-2,649	-2,309	-2,090	-2,014	-2,005	-18,488	-29,555
Other revenue changes and loophole closers:													
Increase Oil Spill Liability Trust Fund financing rate by one cent and update the law to include other sources of crudes ³		-55	-72	-72	-72	-73	-75	-74	-75	-75	-74	-344	-717
Reinstate Superfund taxes		-1,445	-2,086	-2,036	-1,955	-2,113	-2,193	-2,247	-2,265	-2,281	-2,337	-9,635	-20,958
Make unemployment insurance surtax permanent ³		-974	-1,363	-1,386	-1,410	-1,435	-1,454	-1,466	-1,475	-1,486	-1,487	-6,568	-13,936
Repeal LIFO method of accounting for inventories			-5,535	-8,834	-8,399	-8,376	-8,782	-8,738	-8,338	-8,421	-8,359	-31,144	-73,782
Repeal lower-of-cost-or-market inventory accounting method			-930	-5,638	-2,315	-1,520	-1,347	-305	-320	-334	-350	-10,403	-13,059
Eliminate special depreciation rules for purchases of general aviation passenger aircraft		-54	-174	-268	-304	-357	-376	-278	-162	-119	-114	-1,157	-2,206
Repeal gain limitation for dividends received in reorganization exchanges		-48	-81	-84	-86	-89	-92	-94	-97	-100	-103	-388	-874
Tax carried (profits) interests as ordinary income		-1,287	-1,935	-1,918	-1,703	-1,426	-1,165	-1,106	-1,171	-1,017	-768	-8,269	-13,496
Expand the definition of built-in loss for purposes of partnership loss transfers			-6	-6	-7	-7	-7	-7	-8	-8	-8	-26	-64
Extend partnership basis limitation rules to nondeductible expenditures		-6	-67	-74	-83	-89	-94	-97	-100	-105	-111	-319	-826
Limit the importation of losses under section 267(d)		-5	-63	-69	-77	-82	-87	-90	-94	-97	-103	-296	-767

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Deny deduction for punitive damages			-24	-35	-35	-36	-36	-37	-37	-39	-40	-130	-319
Eliminate the deduction for contributions of conservation easements on golf courses	-3	-37	-51	-53	-55	-59	-61	-64	-68	-71	-74	-255	-593
Total other revenue changes and loophole closers	-3	-3,911	-12,387	-20,473	-16,501	-15,662	-15,769	-14,603	-14,210	-14,153	-13,928	-68,934	-141,597
Reduce the tax gap and make reforms:													
Expand information reporting:													
Require information reporting for private separate accounts of life insurance companies			-1	-1	-1	-1	-1	-1	-1	-1	-2	-4	-10
Require a certified Taxpayer Identification Number (TIN) from contractors and allow certain withholding		-28	-65	-110	-151	-158	-165	-172	-180	-188	-196	-512	-1,413
Improve compliance by businesses:													
Require greater electronic filing of returns													
Authorize the Department of the Treasury to require additional information to be included in electronically filed Form 5500 Annual Reports													
Implement standards clarifying when employee leasing companies can be held liable for their clients' Federal employment taxes		-4	-5	-6	-6	-6	-7	-7	-8	-8	-8	-27	-65
Increase certainty with respect to worker classification	-6	-15	-247	-621	-782	-872	-966	-1,062	-1,162	-1,267	-1,378	-2,537	-8,372
Repeal special estimated tax payment provision for certain insurance companies													
Eliminate special rules modifying the amount of estimated tax payments by corporations	300	-300	54,700	-5,600	-46,350	-2,750		5,600	-5,600			-300	-300
Strengthen tax administration:													
Streamline audit and adjustment procedures for large partnerships		-50	-221	-105	-128	-161	-192	-210	-214	-216	-217	-665	-1,714
Revise offer-in-compromise application rules		-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-10	-20

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals		
												2013-2017	2013-2022	
Expand IRS access to information in the National Directory of New Hires for tax administration purposes
Make repeated willful failure to file a tax return a felony	-1	-1	-1	-1	-2	-2	-2	-2	-2	-10
Facilitate tax compliance with local jurisdictions	-1	-1	-1	-1	-1	-1	-1	-1	-1	-3	-8
Extend statute of limitations where State adjustment affects Federal tax liability	-1	-4	-4	-4	-4	-4	-4	-4	-5	-25
Improve investigative disclosure statute	-1	-1	-1	-1	-2	-2	-2	-2	-2	-10
Require taxpayers who prepare their returns electronically but file their returns on paper to print their returns with a 2-D bar code
Allow the IRS to absorb credit and debit card processing fees for certain tax payments	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-9	-19
Improve and make permanent the provision authorizing the IRS to disclose certain return information to certain prison officials
Extend IRS math error authority in certain circumstances ¹	-7	-17	-17	-16	-17	-18	-19	-20	-20	-22	-22	-74	-173
Impose a penalty on failure to comply with electronic filing requirements	-1	-1	-1	-1	-2	-2	-2	-2	-2	-10
Total reduce the tax gap and make reforms	294	-407	54,140	-6,465	-47,443	-3,977	-1,361	4,117	-7,200	-1,715	-1,838	-4,152	-12,149	
Simplify the tax system:														
Simplify the rules for claiming the EITC for workers without qualifying children ¹	41	553	563	572	582	589	598	608	619	630	2,311	5,355	
Eliminate minimum required distribution (MRD) requirements for IRA/plan balances of \$75,000 or less	4	8	12	18	25	34	44	56	70	84	67	355	
Allow all inherited plan and IRA accounts to be rolled over within 60 days	
Clarify exception to recapture of unrecognized gain on sale of stock to an ESOP	
Repeal non-qualified preferred stock designation	-30	-49	-49	-48	-45	-42	-37	-33	-29	-26	-221	-388	
Repeal preferential dividend rule for publicly offered REITs	

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Reform excise tax based on investment income of private foundations		4	4	5	5	5	5	6	6	7	7	23	54
Remove bonding requirements for certain taxpayers subject to Federal excise taxes on distilled spirits, wine, and beer													
Simplify arbitrage investment restrictions		2	10	18	28	38	46	58	68	76	87	96	431
Simplify single-family housing mortgage bond targeting requirements					1	1	1	3	3	3	3	2	15
Streamline private business limits on governmental bonds		1	4	5	8	9	12	15	16	19	21	27	110
Total, simplify the tax system		22	530	554	584	615	645	687	724	765	806	2,305	5,932
Trade initiatives:													
Establish Reconstruction Opportunity Zones: ³		1	5	8	12	19	25	30	33	36	38	45	207
Other initiatives:													
Authorize the limited sharing of business tax return information to improve the accuracy of important measures of our economy													
Eliminate certain reviews conducted by the U.S. Treasury Inspector General for Tax Administration (TIGTA)													
Modify indexing to prevent deflationary adjustments													
Total, other initiatives													
Total, tax proposals	10,642	-78,204	-44,835	-137,991	-193,479	-164,613	-169,017	-170,947	-192,666	-198,938	-210,442	-619,122	-1,561,132
Mandatory Initiatives and Savings:													
Invest in surface transportation:													
Reauthorize surface transportation (outlays from Transportation Trust Fund)		267	3,763	8,646	13,437	18,492	24,063	22,478	15,099	10,645	8,038	44,605	124,928
<i>Invest in immediate surface transportation priorities (non-add; shown above under "Temporary tax relief and investments to create jobs and jumpstart growth")</i>	<i>5,690</i>	<i>18,280</i>	<i>12,090</i>	<i>5,250</i>	<i>3,650</i>	<i>1,480</i>	<i>1,560</i>	<i>960</i>	<i>640</i>	<i>320</i>	<i>80</i>	<i>40,750</i>	<i>44,310</i>
Health and other mandatory proposals:													
Agriculture:													
Reduce agriculture subsidies		291	-3,560	-2,729	-1,536	-1,788	-3,079	-4,445	-4,607	-4,496	-4,340	-9,322	-30,289
Better target conservation spending		-46	-106	-159	-222	-222	-227	-221	-216	-211	-211	-755	-1,841
Permanently reauthorize stewardship contracting		-8	-4	2	2	2	2	1	1	1	1	-6	.....

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Enact Natural Resources Conservation Service (NRCS) fee		-22	-22	-22	-22	-22	-22	-22	-22	-22	-22	-110	-220
Enact Animal Plant and Health Inspection Service (APHIS) fee		-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-131	-291
Enact Food Safety and Inspection Service (FSIS) fee		-13	-13	-13	-13	-13	-13	-13	-13	-13	-13	-65	-130
Enact Grain Inspection, Packers, and Stockyards Administration (GIPSA) fees		-27	-27	-27	-27	-27	-27	-27	-27	-27	-27	-135	-270
Impose biobased labeling fee		-1										-1	-1
Extend funding for Secure Rural Schools	54	270	287	198	141	49	10	1				945	956
Outyear mandatory effects of discretionary changes to the Conservation Stewardship Program			-1	-14	-13	-13	-14	-14	-14	-14	-14	-41	-111
Total, Agriculture	54	424	-3,473	-2,791	-1,718	-2,063	-3,400	-4,771	-4,930	-4,815	-4,660	-9,621	-32,197
Education:													
Provide mandatory appropriation to sustain recent Pell Grant increases			1,718	5,568	2,693	37	241	892	928	956	984	10,016	14,017
Hold interest rate on subsidized Stafford Loans to 3.4 percent	1,820	1,968	977	371	225	154	78	77				3,695	3,850
Reform and expand Perkins loan program		-644	-1,768	-1,395	-1,113	-900	-727	-640	-594	-554	-515	-5,820	-8,850
Adjust guaranty agency loan rehabilitation compensation		-3,390										-3,390	-3,390
Overhaul TEACH Grants and replace with Presidential Teaching Fellows			105	152	156	150	137	-2	-61	-77	-86	563	474
Eliminate in-school interest subsidies for undergraduates after 150 percent of program length		-82	-164	-187	-187	-187	-188	-189	-196	-199	-200	-807	-1,779
Establish career academies		10	110	270	350	200	60					940	1,000
Total, Education	1,820	-2,138	978	4,779	2,124	-546	-399	138	77	126	183	5,197	5,322
Energy:													
Reauthorize special assessment from domestic nuclear utilities ²		-200	-204	-208	-212	-217	-221	-226	-231	-235	-240	-1,041	-2,194
Repeal ultra-deepwater oil and gas research and development program		-20	-40	-30	-10							-100	-100
Total, Energy		-220	-244	-238	-222	-217	-221	-226	-231	-235	-240	-1,141	-2,294

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals		
												2013-2017	2013-2022	
Health and Human Services (HHS):														
Health proposals:														
Medicare providers:														
Bad debts:														
Reduce Medicare coverage of patients' bad debts		-770	-1,900	-2,950	-3,490	-3,730	-4,000	-4,290	-4,590	-4,910	-5,250	-12,840	-35,880	
Graduate medical education:														
Align graduate medical education payments with patient care costs			-830	-940	-970	-1,010	-1,050	-1,110	-1,180	-1,260	-1,340	-3,750	-9,690	
Better align payments to rural providers with the cost of care:														
Reduce Critical Access Hospital (CAH) payments from 101% of reasonable costs to 100% of reasonable costs		-70	-120	-120	-130	-130	-150	-150	-170	-180	-200	-570	-1,420	
Prohibit CAH designation for facilities that are less than 10 miles from the nearest hospital			-40	-60	-60	-60	-70	-70	-70	-80	-80	-220	-590	
Cut waste, fraud, and improper payments in Medicare:														
Reduce fraud, waste, and abuse in Medicare		-10	-20	-20	-30	-50	-50	-60	-70	-70	-70	-130	-450	
Dedicate penalties for failure to use electronic health records toward deficit reduction									-180	-200	-210		-590	
Update Medicare payments to more appropriately account for utilization of advanced imaging		-40	-60	-70	-80	-80	-80	-90	-100	-110	-110	-330	-820	
Require prior authorization for advanced imaging														
Drug rebates:														
Align Medicare drug payment policies with Medicaid policies for low-income beneficiaries		-3,796	-9,296	-10,438	-11,613	-13,627	-16,080	-18,047	-20,820	-24,068	-27,768	-48,770	-155,553	
Encourage efficient post-acute care:														
Adjust payment updates for certain post-acute care providers		-30	-840	-1,920	-3,150	-4,420	-5,820	-7,510	-9,300	-11,270	-12,410	-10,360	-56,670	

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Equalize payments for certain conditions commonly treated in Inpatient Rehabilitation Facilities and Skilled Nursing Facilities (SNFs)		-140	-170	-170	-180	-190	-200	-210	-230	-250	-270	-850	-2,010
Encourage appropriate use of inpatient rehabilitation hospitals		-180	-210	-210	-220	-230	-230	-240	-250	-260	-270	-1,050	-2,300
Adjust SNF payments to reduce hospital readmissions					-210	-250	-260	-280	-300	-320	-330	-460	-1,950
Total, Medicare providers		-5,036	-13,486	-16,898	-20,133	-23,777	-27,990	-32,057	-37,260	-42,978	-48,308	-79,330	-267,923
Medicare structural reforms:													
Increase income-related premiums under Medicare Parts B and D						-1,430	-2,220	-2,600	-5,137	-7,087	-9,098	-1,430	-27,572
Modify Part B deductible for new enrollees							-90	-240	-290	-610	-760		-1,990
Introduce home health co-payments for new beneficiaries						-10	-30	-50	-70	-80	-110	-10	-350
Introduce a Part B premium surcharge for beneficiaries that purchase near first-dollar medigap coverage						-80	-200	-330	-480	-640	-800	-80	-2,530
Strengthen the Independent Payment Advisory Board (IPAB) to reduce long-term drivers of Medicare cost growth													
Total, Medicare structural reforms						-1,520	-2,540	-3,220	-5,977	-8,417	-10,768	-1,520	-32,442
Interactions		-2	68	66	79	56	504	1,485	1,772	2,007	2,076	268	8,112
Medicaid and other:													
Medicaid:													
Phase down Medicaid provider tax threshold beginning in 2015				-1,460	-2,050	-2,690	-2,820	-2,970	-3,110	-3,270	-3,430	-6,200	-21,800
Limit Medicaid reimbursement of durable medical equipment (DME) based on Medicare rates		-180	-200	-225	-285	-300	-315	-335	-350	-370	-390	-1,190	-2,950
Apply a single blended matching rate to Medicaid and CHIP starting in 2017 ...						-3,400	-3,100	-3,100	-2,500	-2,800	-3,000	-3,400	-17,900

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals		
												2013-2017	2013-2022	
Rebase Medicaid Disproportionate Share Hospital (DSH) allotments in FY 2021											-4,080	-4,170		-8,250
Expand State flexibility to provide benchmark benefit packages														
Reduce waste, fraud, and abuse in Medicaid		-151	-216	-286	-306	-326	-336	-356	-381	-391	-417		-1,285	-3,166
Extend Transitional Medical Assistance (TMA)	155	640	175										815	815
Extend Qualified Individuals (QI)	215	695	785	210									1,690	1,690
Total, Medicaid	370	1,004	544	-1,761	-2,641	-6,716	-6,571	-6,761	-6,341	-10,911	-11,407		-9,570	-51,561
Pharmaceutical savings:														
Prohibit brand and generic drug companies from delaying the availability of new generic drugs and biologics		-675	-791	-870	-960	-1,037	-1,115	-1,223	-1,325	-1,443	-1,552		-4,333	-10,991
Modify length of exclusivity to facilitate faster development of generic biologics		-19	97	8	-327	-426	-505	-603	-654	-683	-713		-667	-3,825
Total, pharmaceutical savings ..		-694	-694	-862	-1,287	-1,463	-1,620	-1,826	-1,979	-2,126	-2,265		-5,000	-14,816
Prioritize Prevention and Public Health Fund investments			-28	-283	-678	-523	-500	-500	-500	-500	-500		-1,512	-4,012
Accelerate the issuance of State innovation waivers														
Total, Medicaid and other	370	310	-178	-2,906	-4,606	-8,702	-8,691	-9,087	-8,820	-13,537	-14,172		-16,082	-70,389
Provide administrative expenses for implementation		100	250	50									400	400
Total, HHS health proposals	370	-4,628	-13,346	-19,688	-24,660	-33,943	-38,717	-42,879	-50,285	-62,925	-71,172		-96,264	-362,242
Extend the child welfare study	1	3	5	6	6	6	6	6	6	6	6		26	56
Strengthen and expand child care access		409	634	731	748	750	750	750	750	750	750		3,272	7,022
Improve permanency and safety and child welfare		220	243	248	250	250	250	250	250	250	250		1,211	2,461
Modernize child support		7	9	182	224	271	283	336	378	380	236		693	2,306
Supplemental Security Income (SSI) effects				-1	-2	-2	-3	-3	-4	-4	-4		-5	-23
SNAP effects				-21	-32	-43	-54	-65	-76	-76	-76		-96	-443
Medicaid effects				10	10	10	10	10	10	10	10		30	80
Foster care effects		2	36	36	35	34	34	33	32	31	30		143	303

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals		
												2013-2017	2013-2022	
Make Temporary Assistance for Needy Families (TANF) supplemental grant funding permanent and reduce the annual amount available in the TANF contingency fund														
Total, HHS	371	-3,987	-12,419	-18,497	-23,421	-32,667	-37,441	-41,562	-48,939	-61,578	-69,970	-90,990	-350,480	
Homeland Security:														
Reform the aviation passenger security user fee to more accurately reflect the costs of aviation security		-200	-1,139	-1,410	-1,675	-1,950	-2,235	-2,279	-2,324	-2,370	-2,417	-6,374	-17,999	
Reform the National Flood Insurance Program by eliminating the premium subsidy for certain properties		-45	-119	-225	-335	-483	-649	-704	-778	-834	-909	-1,207	-5,081	
Total, Homeland Security		-245	-1,258	-1,635	-2,010	-2,433	-2,884	-2,983	-3,102	-3,204	-3,326	-7,581	-23,080	
Housing and Urban Development:														
Provide funding for the Affordable Housing Trust Fund		10	140	290	230	190	100	20	20			860	1,000	
Interior:														
Extend the Palau Compact of Free Association	29	34	27	24	22	20	14	13	12	11	10	127	187	
Reform Abandoned Mine Lands (AML) payments		-173	-166	-92	-71	-71	-122	-134	-98	-87	-86	-573	-1,100	
Reform hardrock mining on public lands ...			-2	-4	-5	-5	-6	-6	-11	-17	-24	-16	-80	
Establish an AML hardrock reclamation fund ²			-200	-150	-100	-50						-500	-500	
Make permanent net receipts sharing for energy minerals			-44	-46	-47	-47	-49	-50	-52	-56	-58	-184	-449	
Repeal geothermal payment to counties ...		-4	-4	-5	-5	-5	-5	-5	-5	-6	-6	-23	-50	
Repeal oil and gas fee prohibition and mandatory permit funds			-18	-18								-36	-36	
Impose a fee on nonproducing oil and gas leases		-13	-29	-42	-55	-67	-82	-99	-115	-132	-149	-206	-783	
Reauthorize the Federal Land Transaction Facilitation Act of 2000 (FLTFA)		-3	-5	-8	-9	-3						-28	-28	
Extend funding for Payment in Lieu of Taxes (PILT)		398										398	398	
Increase duck stamp fees ²		-4										-4	-4	
Total, Interior	29	235	-441	-341	-270	-228	-250	-281	-269	-287	-313	-1,045	-2,445	

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals		
												2013-2017	2013-2022	
Justice:														
Provide incentives for State medical malpractice reform		100	50	50	50								250	250
Labor:														
Establish a universal dislocated workers program ⁷			4,953	4,492	3,802	3,499	3,397	3,499	3,656	3,827	3,995	16,746	35,120	
Improve Pension Benefit Guaranty Corporation (PBGC) solvency			-81	-1,828	-2,275	-2,316	-2,067	-1,713	-1,616	-1,874	-2,210	-6,500	-15,980	
Strengthen unemployment insurance system solvency ^{2,3,8}	1,329	3,958	3,634	-7,856	-9,862	-8,941	-8,752	-5,472	-4,407	-5,043	-4,134	-19,067	-46,875	
Reform the Federal Employees' Compensation Act (FECA)		-13	-16	-26	-36	-47	-57	-68	-79	-91	-103	-138	-536	
Implement unemployment insurance administration cap adjustment ^{2,3}		-22	-53	-75	-93	-107	-107	-108	-107	-91	-98	-350	-861	
Enact foreign labor certification fees		1	1	1	1	1	1	1	1	1	1	5	10	
Total, Labor	1,329	3,924	8,438	-5,292	-8,463	-7,911	-7,585	-3,861	-2,552	-3,271	-2,549	-9,304	-29,122	
Transportation:														
Establish a mandatory surcharge for air traffic services ^{2,3}		-647	-668	-692	-719	-744	-767	-783	-798	-813	-829	-3,470	-7,460	
Restructure funding for Essential Air Service Program		30	50	50	50	50	50	50	50	50	50	230	480	
Total, Transportation		-617	-618	-642	-669	-694	-717	-733	-748	-763	-779	-3,240	-6,980	
Treasury:														
Impose a financial crisis responsibility fee ²			-3,252	-6,462	-6,506	-6,784	-7,058	-7,317	-7,652	-7,982	-8,329	-23,004	-61,342	
Implement IRS program integrity cap adjustment ²		-421	-1,123	-2,251	-3,455	-4,694	-5,585	-6,200	-6,483	-6,661	-6,779	-11,944	-43,652	
Restructure assistance to New York City, provide tax incentives for transportation infrastructure ²		200	200	200	200	200	200	200	200	200	200	1,000	2,000	
Authorize the Bureau of Engraving and Printing (BEP) to conduct a coupon program to distribute electronic currency readers ²		-53	-12	-12	-12	-13	-13	-13	-14	-14	-14	-102	-170	
Increase levy authority for payments to Medicare providers with delinquent tax debt ²	-16	-56	-66	-68	-70	-72	-74	-76	-77	-78	-80	-332	-717	

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Authorize Treasury to locate and recover assets of the United States and to retain a portion of amounts collected to pay for the costs of recovery		-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-10	-20
Provide authority to contact delinquent debtors via their cell phones		-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-60	-120
Allow offset of Federal income tax refunds to collect delinquent State income taxes for out-of-state residents													
Total, Treasury	-16	-344	-4,267	-8,607	-9,857	-11,377	-12,544	-13,420	-14,040	-14,549	-15,016	-34,452	-104,021
Veterans Affairs:													
Extend rounding down of cost of living adjustments (compensation)			-29	-68	-104	-155	-201	-241	-294	-329	-374	-356	-1,795
Extend rounding down of cost of living adjustments (education)			-4	-4	-4	-4	-4					-16	-20
Allow occupancy by a dependent child to satisfy VA home loans occupancy requirement		1	1	1	1	1	1	1	1	1	1	5	10
Allow for Government furnished headstones ⁹													
Expand work study activities ¹⁰													
Increase cap on vocational rehabilitation contract counseling		1	1	1	1	1	1	1	1	1	1	5	10
Exclude temporary residence adaptation grants from Specially Adapted Housing (SAH) grants ¹¹													
Replace the SAH program's grant limit ¹²								1	1	1	1		4
Amend visual impairment standard for SAH grant		3	3	3	1	1	1	1	1	1	1	11	16
Restore eligibility for housing adaptation		6	6	6	6	7	7	7	8	8	9	31	70
Provide SAH grants to veterans living with family		6	6	6	7	7	7	8	8	9	9	32	73
Extend supplemental service disabled veterans insurance coverage ¹³													
Expand eligibility for veterans medallion for headstones ¹⁴													
Total, Veterans Affairs		17	-16	-55	-92	-142	-188	-222	-274	-308	-352	-288	-1,632

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Corps of Engineers:													
Reform inland waterways funding ^{2,3}		-82	-113	-113	-113	-113	-113	-113	-113	-113	-114	-534	-1,100
Other Defense -- Civil Programs:													
Increase TRICARE pharmacy benefit copayments		-256	-335	-542	-678	-936	-1,131	-1,335	-1,575	-1,865	-1,993	-2,747	-10,646
Increase TRICARE pharmacy benefit copayments (accrual effect)		979	1,012	1,069	1,130	1,195	1,264	1,336	1,413	1,495	1,581	5,385	12,474
Increase annual premiums for TRICARE-For-Life (TFL) enrollment		-141	-287	-436	-586	-627	-672	-716	-764	-816	-872	-2,077	-5,917
Increase annual premiums for TFL (accrual effect)		404	416	439	463	490	518	548	579	613	648	2,212	5,118
Provide additional accrual payments to the Medicare-Eligible Retiree Health Care Fund		-271										-271	-271
Total, Other Defense -- Civil Programs		715	806	530	329	122	-21	-167	-347	-573	-636	2,502	758
Environmental Protection Agency:													
Enact Pesticide Registration and Premanufacture Notice Fees		-77	-88	-95	-97	-101	-104	-107	-110	-114	-116	-458	-1,009
Establish Hazardous Waste Electronic Manifest System				-6	-4	-3	-3	-3	-3	-3	-3	-13	-28
Total, Environmental Protection Agency		-77	-88	-101	-101	-104	-107	-110	-113	-117	-119	-471	-1,037
Office of Personnel Management:													
Increase employee contributions to the Civil Service Retirement System (CSRS) and the Federal Employees Retirement System (FERS) ²		-898	-1,803	-2,749	-2,835	-2,932	-3,036	-3,137	-3,240	-3,345	-3,452	-11,217	-27,427
Offer a phased retirement option for FERS and CSRS employees ²		-12	-36	-60	-85	-113	-93	-88	-83	-78	-72	-306	-720
Accrual effects of phased retirement and elimination of the FERS Supplement for new employees		5	17	28	40	51	67	83	100	116	134	141	641
Streamline Federal Employees Health Benefits Program pharmacy benefit contracting (health proposal)			-72	-154	-165	-176	-189	-204	-219	-236	-259	-567	-1,674
Total, Office of Personnel Management		-905	-1,894	-2,935	-3,045	-3,170	-3,251	-3,346	-3,442	-3,543	-3,649	-11,949	-29,180
Social Security Administration (SSA):													
Improve collection of pension information from States and localities		13	20	17	-211	-456	-593	-626	-566	-529	-481	-617	-3,412

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals		
												2013-2017	2013-2022	
Enact Disability Insurance Work Incentives Simplification Pilot		5	10	15	22	25	13						77	90
Establish Workers Compensation Information Reporting		5	5										10	10
Enact SSA quarterly wage reporting		20	30	90									140	140
Extend SSI time limits for qualified refugees		41	43										84	84
Medicaid effects		11	11										22	22
SNAP effects		-7	-7										-14	-14
Lower electronic wage reporting threshold to 100 employees ¹⁵														
Conform treatment of state and local government EITC and CTC for SSI ¹⁴														
Terminate stepchild benefits in the same month as step-parent ¹⁶														
Total, SSA		88	112	122	-189	-431	-580	-626	-566	-529	-481		-298	-3,080
Other Independent Agencies:														
Civilian Property Realignment Board:														
Dispose of unneeded real property ..		-140	-260	-380	-990	-130	-100	-120	-120	-120	-120		-1,900	-2,480
Postal Service:														
Enact Postal Service financial relief and reform:														
PAYGO impact	7,106	3,119	-3,005	-4,005	-4,005	-4,005	-4,005	-4,005	-4,005	-4,005	-4,005		-11,902	-31,927
Non-scorable impact	500	1,750	3,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		16,750	36,750
Railroad Retirement Board (RRB):														
Allow the electronic certification of certain RRB benefits														
Telecommunications Development Fund:														
Provide no new funding for the Telecommunications Development Fund	-3	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7		-35	-70
Total, other independent agencies ...	7,603	4,722	-272	-392	-1,002	-142	-112	-132	-132	-132	-132		2,914	2,274
Multi-Agency:														
Enact National Wireless Initiative	-50	229	-3,870	-8,144	-5,595	-1,479	582	-388	-969	-546	-774		-18,859	-20,954
Adjust payment timing												-44,000		-44,000
Establish hold harmless for Federal poverty guidelines														
Total, multi-agency	-50	229	-3,870	-8,144	-5,595	-1,479	582	-388	-969	-546	-44,774		-18,859	-64,954
Total, health and other mandatory proposals	11,140	1,849	-18,449	-44,012	-54,034	-63,405	-69,131	-72,783	-80,670	-94,437	-146,927		-178,050	-641,998

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Total, mandatory initiatives and savings ..	11,140	2,116	-14,686	-35,366	-40,597	-44,913	-45,068	-50,305	-65,571	-83,792	-138,889	-133,445	-517,070
Total, mandatory and receipt proposals, including measures for jobs growth	200,037	60,495	-35,076	-163,372	-232,617	-209,685	-212,959	-220,276	-257,272	-282,274	-349,292	-580,254	-1,902,327

Note: For receipt effects, positive figures indicate lower receipts. For outlay effects, positive figures indicate higher outlays. For net costs, positive figures indicate higher deficits.

¹The estimates for this proposal include effects on outlays. The outlay effects included in the totals above are as follows:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013-2017	2013-2022
Provide a temporary 10-percent tax credit for new jobs and wage increases		615										615	615
Reform and extend Build America Bonds	105	607	1,610	2,854	4,185	5,614	7,127	8,703	10,331	12,019	13,973	14,870	67,023
Extend AOTC			5,940	6,018	6,477	6,494	6,950	7,041	7,538	7,649	8,210	24,929	62,317
Provide for automatic enrollment in IRAs, including an employer tax credit, and doubling of the tax credit for small employer plan start-up costs			140	218	220	225	231	234	238	244	247	803	1,997
Expand EITC for larger families		71	1,429	1,462	1,481	1,515	1,539	1,569	1,599	1,629	1,657	5,958	13,951
Expand child and dependent care tax credit			314	324	337	346	359	369	375	384	391	1,321	3,199
Extend and modify certain energy incentives ...	1,147	178	706	209	95	65						1,253	1,253
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance ..	34	73	120	147	134	113	95	82	74	67	53	587	958
Designate Growth Zones			23	24	27	27	29					101	130
Continue certain expiring provisions through calendar year 2013	97	455	595									1,050	1,050
Extend IRS math error authority in certain circumstances		-4	-9	-9	-9	-9	-10	-10	-11	-11	-12	-40	-94
Simplify the rules for claiming the EITC for workers without qualifying children		24	486	495	503	512	518	526	535	545	554	2,020	4,698
Total, outlay effects of receipt proposals	1,383	2,019	11,354	11,742	13,450	14,902	16,838	18,514	20,679	22,526	25,073	53,467	157,097

²The estimates for this proposal include effects on governmental receipts. The receipt effects included in the totals above are as follows:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013-2017	2013-2022
Reform and extend unemployment insurance ...	2	-40	-37	44	62	104	572	330	29	-48	57		
Reauthorize special assessment from domestic nuclear utilities		-200	-204	-208	-212	-217	-221	-226	-231	-235	-240	-1,041	-2,194
Establish an AML hardrock reclamation fund ..			-200	-200	-200	-200	-200	-200	-200	-200	-200	-800	-1,800
Increase duck stamp fees		-14	-14	-14	-14	-14	-14	-14	-14	-14	-14	-70	-140

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Strengthen unemployment insurance system solvency		2,990	3,634	-7,856	-9,862	-8,941	-8,752	-5,472	-4,407	-5,043	-4,134	-20,035	-47,843
Implement unemployment insurance administration cap adjustment			1	2	6	14	28	33	40	62	61	23	247
Establish a mandatory surcharge for air traffic services		-647	-668	-692	-719	-744	-767	-783	-798	-813	-829	-3,470	-7,460
Impose a financial crisis responsibility fee			-3,252	-6,462	-6,506	-6,784	-7,058	-7,317	-7,652	-7,982	-8,329	-23,004	-61,342
Implement IRS program integrity cap adjustment		-421	-1,123	-2,251	-3,455	-4,694	-5,585	-6,200	-6,483	-6,661	-6,779	-11,944	-43,652
Restructure assistance to New York City, provide tax incentives for transportation infrastructure		200	200	200	200	200	200	200	200	200	200	1,000	2,000
Authorize the BEP to conduct a coupon program to distribute electronic currency readers		-53	-12	-12	-12	-13	-13	-13	-14	-14	-14	-102	-170
Increase levy authority for payments to Medicare providers with delinquent tax debt	-16	-56	-66	-68	-70	-72	-74	-76	-77	-78	-80	-332	-717
Reform inland waterways funding		-82	-113	-113	-113	-113	-113	-113	-113	-113	-114	-534	-1,100
Increase employee contributions to CSRS and FERS		-898	-1,803	-2,749	-2,835	-2,932	-3,036	-3,137	-3,240	-3,345	-3,452	-11,217	-27,427
Implement a phased retirement option for Federal employees		-1	-2	-3	-4	-6	-5	-4	-3	-2	-1	-16	-31
Total receipt effects of mandatory proposals ...	-14	778	-3,659	-20,382	-23,734	-24,412	-25,038	-22,992	-22,963	-24,286	-23,868	-71,409	-190,556

³ Net of income offsets.⁴ The Administration also proposes to restore the estate, gift and GST tax parameters in effect in 2009. The total effect on receipts of allowing the Bush tax cuts to expire for high-income taxpayers is shown below:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013-2017	2013-2022
Sunset the Bush tax cuts for those with income in excess of \$250,000 (\$200,000 if single)		-56,333	-51,066	-62,901	-76,413	-85,895	-91,516	-97,063	-102,792	-109,033	-115,850	-332,608	-848,862
Restore the estate, gift and GST tax parameters in effect in 2009	-103	-150	-8,552	-9,851	-10,791	-11,828	-12,970	-14,191	-15,458	-16,856	-18,150	-41,172	-118,797
Total, effect on receipts of allowing the Bush tax cuts to expire for high-income taxpayers	-103	-56,483	-59,618	-72,752	-87,204	-97,723	-104,486	-111,254	-118,250	-125,889	-134,000	-373,780	-967,659

⁵ The proposal is estimated to have zero receipt effect under the Administration's current economic projections.⁶ The Administration also proposes to repeal the domestic manufacturing deduction for oil and gas and other fossil fuel production. The effects of repeal on receipts, which are included in the estimates of the Administration's proposal to target the domestic production activities deduction, are shown below:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013-2017	2013-2022
Repeal domestic manufacturing tax deduction for oil and gas production		-574	-986	-1,043	-1,105	-1,169	-1,231	-1,289	-1,346	-1,404	-1,465	-4,877	-11,612

Table S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals	
												2013-2017	2013-2022
Repeal domestic manufacturing tax deduction for coal and other hard mineral fossil fuels	-13	-23	-24	-26	-28	-29	-30	-31	-33	-34	-114	-271
Total, effect on receipts of repealing the domestic manufacturing tax deduction for oil and gas and other fossil fuels	-587	-1,009	-1,067	-1,131	-1,197	-1,260	-1,319	-1,377	-1,437	-1,499	-4,991	-11,883

⁷ This proposal would also result in discretionary savings of \$7.7 billion over 10 years.

⁸ Totals include the effects of interest on unemployment insurance loans to States.

⁹ This proposal has outlays of less than \$500,000 per year. The total cost over 2013-2022 is \$1 million.

¹⁰ This proposal has outlays of less than \$500,000 per year. The total cost is \$1 million from 2013-2017 and \$2 million from 2013-2022.

¹¹ This proposal has outlays of less than \$500,000 per year. The total cost is \$1 million from 2013-2017 and \$3 million from 2013-2022.

¹² This proposal has outlays less than \$500,000 per year in years 2013-2018. The total cost is \$2 million from 2013-2017.

¹³ This proposal has outlays of less than \$500,000 per year. The total cost is \$1 million over 2013-2017 and \$3 million over 2013-2022.

¹⁴ This proposal has outlays of less than \$500,000 per year. The total cost over 2013-2022 is also less than \$500,000.

¹⁵ This proposal has no estimated costs.

¹⁶ This proposal has outlays of less than \$500,000 per year. The total savings are \$1 million over 2013-2017 and \$4 million over 2013-2022.

Table S-10. Bridge Between Total Mandatory and Receipt Proposals and PAYGO Scorekeeping

(In billions of dollars)

	2012-2017	2012-2022
Grand total, mandatory and receipt proposals from Table S-9	-380	-1,702
Adjustments for net savings and costs from Table S-9 not counted for PAYGO purposes:		
Surface transportation reauthorization costs offset with Overseas Contingency Operations savings	45	125
Program integrity savings generated by increased discretionary funding, and other non-PAYGO effects	15	-34
Total adjustments	59	91
Total savings from mandatory and receipt proposals under PAYGO scorekeeping	-439	-1,793
Memorandum, PAYGO costs included in the adjusted baseline:		
Extend AMT relief and index to inflation the 2011 parameters	701	1,917
Extend estate, gift, and generation-skipping transfer taxes at current parameters	157	433
Continue the 2001 and 2003 tax cuts	940	2,173
Prevent reduction in Medicare physician payments	181	438

Table S-11. Funding Levels for Appropriated ("Discretionary") Programs by Category

(Budget authority in billions of dollars)

	2010 Actual	2011 Actual	2012 Enacted	2013 Request	Outyears									Totals	
					2014	2015	2016	2017	2018	2019	2020	2021	2022	2013- 2017	2013- 2022
Discretionary Policy by Category:¹															
Security agencies	684.4	687.8	684.0	686.0	698.4	711.6	725.3	741.0	757.4	774.5	791.5	808.5	829.5	3,562.3	7,523.7
Nonsecurity agencies	400.4	371.0	373.6	356.8	363.3	370.1	377.3	385.5	394.0	402.9	411.8	420.6	430.9	1,853.1	3,913.3
Total, Base Discretionary Funding	1,084.8	1,058.8	1,057.6	1,042.8	1,061.8	1,081.7	1,102.6	1,126.5	1,151.4	1,177.4	1,203.3	1,229.2	1,260.4	5,415.4	11,437.0
Discretionary Cap Adjustments and Other Funding (not included above):²															
Overseas Contingency Operations ³	162.6	159.4	126.5	96.7	44.2	44.2	44.2	44.2	44.2	44.2	44.2	44.2	44.2	273.4	494.2
Disaster relief .....	.....	.....	10.5	5.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	5.6	5.6
Program integrity ⁴	0.5	0.5	0.9	1.8	2.3	2.8	3.2	3.7	3.7	3.8	3.9	4.0	4.1	13.9	33.4
Other emergency/supplemental Funding ⁵	9.6	-1.3	-*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total, Discretionary Budget Authority	1,257.6	1,217.5	1,195.5	1,147.0	1,108.2	1,128.7	1,150.0	1,174.4	1,199.3	1,225.3	1,251.3	1,277.3	1,308.6	5,708.3	11,970.2
<i>Memorandum, Grand Total Discretionary Budget Authority Adjusted for Inflation and Population:</i>															
Security	947.2	905.3	840.7	788.2	721.4	712.6	704.3	697.0	690.4	684.0	677.4	670.7	666.8	3,623.4	7,012.7
Nonsecurity	443.2	395.7	389.6	358.8	355.2	351.7	348.3	345.5	342.6	339.8	337.0	334.0	332.0	1,759.4	3,444.8
Grand total	1,390.4	1,301.1	1,230.3	1,147.0	1,076.6	1,064.2	1,052.6	1,042.5	1,033.0	1,023.8	1,014.4	1,004.7	998.8	5,382.8	10,457.6

* \$50 million or less.

¹ The 2013 Budget proposes discretionary funding levels at the caps included in Title I of the Budget Control Act of 2011 with separate categories for "security" and "nonsecurity" programs for 2013 and a single discretionary category for 2014–2021. These caps have been adjusted downward to reflect the Administration's proposal to reclassify certain Surface Transportation programs as mandatory, as shown in the Preview Report in the Budget Process chapter of the *Analytical Perspectives* volume. For purposes of this presentation, the security and nonsecurity categories are increased from 2013 based on growth in the overall discretionary category but do not reflect specific policy decisions. For 2022, programs are assumed to grow at current services.

² Where applicable, amounts in 2012 through 2021 are cap adjustment amounts designated pursuant to Section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. Amounts in 2010 and 2011 are not so designated but are shown for comparability purposes.

³ The Budget includes placeholder amounts of \$44.2 billion per year for Overseas Contingency Operations (OCO) in 2014 and beyond. These amounts reflect the Administration's proposal to cap total OCO budget authority from 2013 to 2021 at \$450 billion but do not reflect any specific decisions or assumptions about OCO spending in any particular year.

⁴ Amounts in 2012 include requested increased funding for BBEDCA program integrity adjustments.

⁵ Amounts are not designated as emergency funding pursuant to Section 251(b)(2)(A) of the BBEDCA, as amended. These amounts include congressionally-designated emergencies, rescissions of funding provided in the American Recovery and Reinvestment Act of 2009 (P.L. 111–5), and other supplemental funding.

Table S-12. Funding Levels for Appropriated (“Discretionary”) Programs by Agency

(Budget authority in billions of dollars)

	2010 Actual	2011 Actual	2012 Enacted	2013 Request	Outyears								Totals		
					2014	2015	2016	2017	2018	2019	2020	2021	2022	2013– 2017	2013– 2022
Base Discretionary Funding by Agency:¹															
Security Agencies:															
Defense ²	530.1	528.3	530.5	525.4	533.6	545.9	555.9	567.3	579.3	592.4	605.4	617.9	634.2	2,728.2	5,757.4
Energy - National Nuclear Security Administration ²	9.9	10.5	11.0	11.5	10.8	11.0	11.2	11.4	11.7	11.9	12.2	12.4	12.8	55.9	116.8
Homeland Security	39.8	41.9	39.7	39.5	39.8	40.5	41.2	41.9	42.8	43.7	44.7	45.7	46.8	202.8	426.5
Veterans Affairs ³	53.1	56.4	58.5	61.0	63.1	64.2	65.5	66.9	68.3	69.8	71.3	72.8	74.8	320.6	677.7
State and other international programs ^{4,5}	50.8	50.1	43.7	48.0	48.9	49.8	50.8	51.9	53.0	54.2	55.3	56.5	58.0	249.3	526.3
Intelligence Community Management Account	0.7	0.7	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	2.9	6.1
Allowance for security agencies ⁶					1.8	-0.4	0.3	1.0	1.8	1.8	1.9	2.5	2.2	2.6	12.8
Subtotal, Security Agencies⁷	684.4	687.8	684.0	686.0	698.4	711.6	725.3	741.0	757.4	774.5	791.5	808.5	829.5	3,562.3	7,523.7
Nonsecurity Agencies:															
Agriculture ⁴	25.1	21.5	22.0	21.4	22.6	23.1	23.5	24.0	24.6	25.1	25.7	26.2	26.9	114.6	243.0
Commerce	13.9	5.6	7.7	8.0	8.3	8.6	8.9	9.4	10.4	11.5	17.7	9.8	9.7	43.3	102.3
<i>Census Bureau</i>	7.2	-0.7	0.9	1.0	1.2	1.3	1.5	1.8	2.6	3.6	9.6	1.6	1.2	5.9	25.0
Education	64.3	68.3	67.4	69.8	70.3	71.2	72.2	73.3	74.4	75.5	76.7	77.9	79.2	356.9	740.6
Energy (excluding National Nuclear Security Administration)	16.6	15.2	15.3	15.6	16.3	16.6	16.9	17.3	17.6	18.0	18.4	18.8	19.3	82.6	174.8
Health and Human Services ⁸	84.4	78.5	78.3	71.7	79.8	81.3	82.9	84.7	86.5	88.5	90.4	92.4	94.6	400.3	852.6
Housing and Urban Development	42.8	37.1	38.2	35.3	39.2	40.0	40.8	41.7	42.6	43.6	44.6	45.5	46.7	197.0	420.0
Interior	12.1	11.7	11.3	11.4	11.8	12.1	12.3	12.6	12.8	13.2	13.4	13.7	14.1	60.2	127.4
Justice	27.6	26.9	26.8	17.9	27.7	28.3	28.8	29.5	30.1	30.8	31.5	32.2	33.0	132.2	289.8
Labor	13.5	12.5	13.2	12.0	12.0	11.3	11.5	11.8	12.0	12.3	12.5	12.8	13.0	58.6	121.2
State and other international programs ⁴	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.6	1.3
Transportation	14.7	13.7	13.7	13.8	14.1	14.4	14.7	15.0	15.3	15.7	16.0	16.4	16.8	72.0	152.2
Treasury	13.4	13.4	13.2	12.6	13.7	14.1	14.5	14.9	15.4	15.9	16.4	16.9	17.3	69.8	151.6
Corps of Engineers	5.5	4.9	5.0	4.7	4.8	4.9	5.0	5.1	5.2	5.3	5.5	5.6	5.7	24.6	51.9
Environmental Protection Agency	10.3	8.7	8.5	8.3	8.5	8.7	8.9	9.1	9.3	9.5	9.7	9.9	10.1	43.5	91.9
General Services Administration	0.4	-1.0	-1.0	-0.8	-1.2	-1.3	-1.3	-1.4	-1.4	-1.4	-1.4	-1.5	-1.5	-5.9	-13.2
National Aeronautics and Space Administration	18.7	18.4	17.8	17.7	18.0	18.4	18.7	19.1	19.6	20.0	20.4	20.9	21.4	92.0	194.2
National Science Foundation	6.9	6.8	7.0	7.4	7.5	7.6	7.8	8.0	8.1	8.3	8.5	8.7	8.9	38.3	80.8
Small Business Administration	0.8	0.7	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	4.9	10.4
Social Security Administration ⁸	8.9	8.6	8.8	9.0	9.2	9.4	9.5	9.7	9.9	10.1	10.4	10.6	10.8	46.8	98.6
Corporation for National and Community Service	1.2	1.1	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.3	1.3	5.5	11.6
Other agencies	19.1	18.1	18.2	18.9	19.3	19.6	20.0	20.4	20.8	21.3	21.8	22.2	22.7	98.1	207.0

Table S-12. Funding Levels for Appropriated (“Discretionary”) Programs by Agency—Continued

(Budget authority in billions of dollars)

	2010 Actual	2011 Actual	2012 Enacted	2013 Request	Outyears										Totals	
					2014	2015	2016	2017	2018	2019	2020	2021	2022	2013– 2017	2013– 2022	
Allowance for nonsecurity agencies ⁶					-21.1	-20.3	-20.5	-20.8	-21.7	-22.7	-28.7	-20.7	-20.3	-82.8	-196.9	
Subtotal, Nonsecurity Discretionary Budget Authority⁷	400.4	371.0	373.6	356.8	363.3	370.1	377.3	385.5	394.0	402.9	411.8	420.6	430.9	1,853.1	3,913.3	
Discretionary Cap Adjustments and Other Funding (not included above): ⁹																
Overseas Contingency Operations¹⁰	162.6	159.4	126.5	96.7	44.2	44.2	44.2	44.2	44.2	44.2	44.2	44.2	44.2	273.4	494.2	
Defense	162.3	158.8	115.1	88.5										88.5	88.5	
Homeland Security	0.2	0.3	0.3													
Justice	0.1	0.1														
State and other international programs		0.3	11.2	8.2										8.2	8.2	
Overseas Contingency Operations outyears					44.2	44.2	44.2	44.2	44.2	44.2	44.2	44.2	44.2	176.6	397.4	
Disaster Relief			10.5	5.6										5.6	5.6	
Agriculture			0.4													
Commerce			0.2													
Homeland Security			6.4	5.5										5.5	5.5	
Housing and Urban Development			0.1													
Transportation			1.7													
Corps of Engineers			1.7													
Small Business Administration				0.2										0.2	0.2	
Program Integrity¹¹	0.5	0.5	0.9	1.8	2.3	2.8	3.2	3.7	3.7	3.8	3.9	4.0	4.1	13.9	33.4	
Health and Human Services			0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	1.8	4.2	
Labor				*	*	*	*	*	*	*	*	*	*	0.1	0.3	
Treasury				0.7	1.0	1.3	1.6	2.0	2.0	2.0	2.1	2.1	2.2	6.7	17.1	
Social Security Administration	0.5	0.5	0.6	0.8	0.9	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.3	5.3	11.8	
Other Emergency/Supplemental Funding¹² ...	9.6	-1.3	-*													
Defense	-1.9															
Energy	-1.5															
Health and Human Services	0.2	-1.3														
Homeland Security	5.5		-*													
State and other international programs	6.1															
Small Business Administration	1.0															
Other emergency/supplemental funding	0.4															
Grand Total, Discretionary Budget Authority ...	1,257.6	1,217.5	1,195.5	1,147.0	1,108.2	1,128.7	1,150.0	1,174.4	1,199.3	1,225.3	1,251.3	1,277.3	1,308.6	5,708.3	11,970.2	

Table S-12. Funding Levels for Appropriated (“Discretionary”) Programs by Agency—Continued

(Budget authority in billions of dollars)

	2010 Actual	2011 Actual	2012 Enacted	2013 Request	Outyears								Totals		
					2014	2015	2016	2017	2018	2019	2020	2021	2022	2012– 2016	2012– 2021
Memorandum: 2013 Budget Defense Request versus 2012 Budget Defense Request¹³															
2012 Budget for Defense	n/a	n/a	553.0	570.7	586.4	598.2	610.6	621.6	632.8	644.1	655.7	667.5	n/a	3,540.4	6,140.6
Savings resulting from 2013 Budget policy	n/a	n/a	-22.5	-45.3	-52.8	-52.2	-54.7	-54.2	-53.5	-51.8	-50.3	-49.6	n/a	-227.5	-486.9

* \$50 million or less.

- ¹ The 2013 Budget proposes discretionary funding levels at the caps included in Title I of the Budget Control Act of 2011 with separate categories for "security" and "nonsecurity" programs for 2013 and a single discretionary category for 2014–2021. These caps have been adjusted downward to reflect the Administration's proposal to reclassify certain surface transportation programs as mandatory, as shown in the Preview Report in the Budget Process chapter of the *Analytical Perspectives* volume.
- ² The Department of Defense (DOD) levels in 2014–2022 include funding that will be allocated, in annual increments, to the National Nuclear Security Administration (NNSA). Current estimates by which DOD's budget authority will decrease and NNSA's will increase are, in millions of dollars: 2014: 677; 2015: 712; 2016: 767; 2017: 781; 2018: 798; 2013–2022: 7,109. The DOD and NNSA are reviewing NNSA's outyear requirements and these will be included in future reports to the Congress.
- ³ The Veterans Affairs total is net of medical care collections.
- ⁴ The Security category for State and other international programs is comprised entirely of international affairs (function 150). This includes funding for international food aid programs in the Department of Agriculture.
- ⁵ The variances in the Security category for State and other international programs base funding are due in part to definitional differences in Overseas Contingency Operations (OCO). A comparison of total international affairs funding, including both base and OCO funds, can be found in the State and other international programs chapter of this volume.
- ⁶ The 2013 Budget includes allowances, similar to the Function 920 allowances used in Budget Resolutions, to represent amounts to be allocated among the respective agencies to reach the notional security and nonsecurity levels for 2014 and beyond. These notional levels are determined for illustrative purposes based on the overall growth of the discretionary category being applied on a proportional basis to the 2013 security/nonsecurity caps but do not reflect specific policy decisions.
- ⁷ Amounts in 2011–2012 exclude changes in mandatory programs enacted in appropriations bills since those amounts have been rebased as mandatory, whereas amounts in 2013 are net of these proposals. The individual agency chapters in this volume provide a comparative look at the gross funding levels from year to year.
- ⁸ Funding from the Hospital Insurance and Supplementary Medical Insurance trust funds for administrative expenses incurred by the Social Security Administration that support the Medicare program is included in the Health and Human Service total.
- ⁹ Where applicable, amounts in 2012 through 2021 are cap adjustment amounts designated pursuant to Section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. Amounts in 2010 and 2011 are not so designated but are shown for comparability purposes.
- ¹⁰ The Budget includes placeholder amounts of \$44.2 billion per year for OCO in 2014 and beyond. These amounts reflect the Administration's proposal to cap total OCO budget authority from 2013 to 2021 at \$450 billion but do not reflect any specific decisions or assumptions about OCO spending in any particular year.
- ¹¹ Amounts in 2012 include requested increased funding for BBEDCA program integrity adjustments for the Department of Health and Human Services (+\$270 million) and the Social Security Administration.
- ¹² Amounts are not designated as emergency funding pursuant to Section 251(b)(2)(A) of the BBEDCA, as amended. These amounts include congressionally-designated emergencies, rescissions of funding provided in the American Recovery and Reinvestment Act of 2009 (P.L. 111–5), and other supplemental funding.
- ¹³ These amounts exclude funding designated as OCO.

Table S-13. Surface Transportation Proposal ¹

(In billions of dollars)

	Six-Year Total (2013-18)	Ten-Year Total (2013-22)
Budget authority: ²		
<i>Transportation Trust Fund (TTF):</i>		
Baseline funding, current law Highway Trust Fund-financed activities (HTF)	315	544
Baseline funding, BA-funded accounts shifted to the TTF	26	45
Proposed funding increases, surface transportation (PAYGO) ³	135	135
<i>Subtotal, Transportation Trust Fund</i>	476	724
<i>General Fund:</i>		
Immediate transportation investment (2012)	50	50
Total budget authority, surface transportation	526	774
TTF Financing: ⁴		
Baseline outlays, current law HTF-financed activities	324	
Baseline outlays, BA-funded accounts shifted to the TTF	19	
Baseline HTF revenue	-250	
<i>Subtotal, six-year baseline revenue gap</i>	94	
Proposed funding increases, surface transportation (PAYGO) ³	135	
Offset from Overseas Contingency Operations (OCO)	231	

¹The proposal is described in greater detail in the Budget Process chapter of the *Analytical Perspectives* volume.

²All amounts are mandatory budget authority.

³Proposed budget authority would produce \$125 billion in outlays, subject to PAYGO, over 2013-2022. However, to ensure the proposal is fully paid for, the Budget finances the full \$135 billion of budget authority.

⁴Proposed funding increases are the same for the six- and ten-year horizons because outyear funding levels return to baseline. Similarly, OCO financing only covers the six-year baseline funding gap and all new outlays associated with the proposal. All outlays are reclassified as mandatory, derived from either contract authority or budget authority.

Table S-14. Economic Assumptions¹

(Calendar years)

	2010 Actual	Projections											
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Gross Domestic Product (GDP):													
Nominal level, billions of dollars	14,527	15,106	15,779	16,522	17,397	18,448	19,533	20,651	21,689	22,666	23,659	24,688	25,760
Percent change, nominal GDP, year/year	4.2	4.0	4.5	4.7	5.3	6.0	5.9	5.7	5.0	4.5	4.4	4.3	4.3
Real GDP, percent change, year/year	3.0	1.8	2.7	3.0	3.6	4.1	4.0	3.9	3.2	2.7	2.5	2.5	2.5
Real GDP, percent change, Q4/Q4	3.1	1.7	3.0	3.0	4.0	4.2	3.9	3.8	2.8	2.6	2.5	2.5	2.5
GDP chained price index, percent change, year/year	1.2	2.1	1.7	1.7	1.6	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Consumer Price Index², percent change, year/ year													
	1.6	3.2	2.2	1.9	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Interest rates, percent:													
91-day Treasury bills ³	0.1	0.1	0.1	0.2	1.4	2.7	3.8	4.1	4.1	4.1	4.1	4.1	4.1
10-year Treasury notes	3.2	2.8	2.8	3.5	3.9	4.4	4.7	5.0	5.1	5.1	5.1	5.3	5.3
Unemployment rate, civilian, percent⁴													
	9.6	9.0	8.9	8.6	8.1	7.3	6.5	5.8	5.5	5.4	5.4	5.4	5.4
Memorandum, January unemployment rate forecasts:^{4,5}													
Blue Chip Low Ten	9.6	9.0	8.3	7.6									
Blue Chip High Ten	9.6	9.0	9.0	8.9									
FOMC Central Tendency ⁶	9.6	8.7	8.2-8.5	7.4-8.1	6.7-7.6								
CBO ⁷	9.6	9.0	8.8	9.1	8.7	7.4	6.3	5.7	5.5	5.5	5.4	5.4	5.3

Note: A more detailed table of economic assumptions is in Chapter 2, "Economic Assumptions," in the *Analytical Perspectives* volume of the Budget, Table 2-1.

Sources: CBO, The Economic Outlook: January 2012; January 2012 Blue Chip Economic Indicators, Aspen Publishers, Inc.; Federal Reserve Open Market Committee Projection Materials, January 25, 2012.

¹Based on information available as of mid-November 2011.

²Seasonally adjusted CPI for all urban consumers.

³Average rate, secondary market (bank discount basis).

⁴Annual average.

⁵After the economic assumptions for the Budget were finalized, the unemployment rate declined notably. Alternative forecasts are presented to reflect a range of current projections based on more recent data.

⁶Fourth quarter values.

⁷Projection based on current law.

Table S-15. Federal Government Financing and Debt

(Dollars amounts in billions)

	Actual 2011	Estimate										
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Financing:												
Unified budget deficit:												
Primary deficit (+)/surplus (-)	1,070	1,102	654	359	219	166	47	-56	-67	-90	-117	-146
Net interest	230	225	248	309	390	483	565	631	692	748	798	850
Unified budget deficit	1,300	1,327	901	668	610	649	612	575	626	658	681	704
As a percent of GDP	8.7%	8.5%	5.5%	3.9%	3.4%	3.4%	3.0%	2.7%	2.8%	2.8%	2.8%	2.8%
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities: ¹												
Change in Treasury operating cash balance	-252	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net disbursements of credit financing accounts:												
Direct loan accounts	50	138	162	157	149	135	126	117	110	108	106	111
Guaranteed loan accounts	10	10	11	1	-*	1	-*	1	1	-2	-5	-5
Troubled Asset Relief Program (TARP) equity purchase accounts	-2	-27	-15	-15	-5	-1	-4	-2	-1	-3	-*	-*
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (NRRIT)	-1	-*	-1	-1	-1	-2	-1	-1	-1	-1	-1	-1
Net change in other financial assets and liabilities ² ...	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, changes in financial assets and liabilities	-190	123	157	141	143	134	121	115	108	102	100	104
Seigniorage on coins .....	.....	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*
Total, other transactions affecting borrowing from the public	-190	123	157	141	143	134	121	115	108	102	100	104
Total, requirement to borrow from the public (equals change in debt held by the public) ..	1,109	1,450	1,059	809	752	783	733	690	733	760	781	808
Changes in Debt Subject to Statutory Limitation:												
Change in debt held by the public	1,109	1,450	1,059	809	752	783	733	690	733	760	781	808
Change in debt held by Government accounts	126	137	138	143	174	182	201	228	173	165	151	124
Change in other factors	*	1	1	1	1	2	1	1	1	1	2	2
Total, change in debt subject to statutory limitation	1,236	1,587	1,198	953	928	967	936	920	908	926	933	934
Debt Subject to Statutory Limitation, End of Year:												
Debt issued by Treasury	14,737	16,323	17,520	18,471	19,398	20,363	21,298	22,218	23,125	24,051	24,984	25,918
Adjustment for discount, premium, and coverage ³	9	11	12	13	14	16	16	17	18	18	18	18
Total, debt subject to statutory limitation ⁴	14,747	16,334	17,532	18,485	19,412	20,379	21,315	22,235	23,143	24,069	25,002	25,936

Table S-15. Federal Government Financing and Debt—Continued

(Dollars amounts in billions)

	Actual 2011	Estimate										
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Outstanding, End of Year:												
Gross Federal debt: ⁵												
Debt issued by Treasury	14,737	16,323	17,520	18,471	19,398	20,363	21,298	22,218	23,125	24,051	24,984	25,918
Debt issued by other agencies	27	28	28	29	29	28	28	27	27	26	24	22
Total, gross Federal debt	14,764	16,351	17,548	18,500	19,427	20,392	21,326	22,245	23,152	24,077	25,008	25,940
Held by:												
Debt held by Government accounts	4,636	4,773	4,911	5,055	5,229	5,411	5,613	5,841	6,015	6,180	6,330	6,454
Debt held by the public ⁶	10,128	11,578	12,637	13,445	14,198	14,980	15,713	16,404	17,137	17,897	18,678	19,486
As a percent of GDP	67.7%	74.2%	77.4%	78.4%	78.1%	77.8%	77.1%	76.5%	76.4%	76.5%	76.5%	76.5%
Debt Held by the Public Net of Financial Assets:												
Debt held by the public	10,128	11,578	12,637	13,445	14,198	14,980	15,713	16,404	17,137	17,897	18,678	19,486
Less financial assets net of liabilities:												
Treasury operating cash balance	58	60	60	60	60	60	60	60	60	60	60	60
Credit financing account balances:												
Direct loan accounts	718	856	1,018	1,175	1,323	1,459	1,585	1,701	1,811	1,919	2,025	2,136
Guaranteed loan accounts	-22	-12	-1	-*	-1	1	1	2	3	1	-4	-10
TARP equity purchase accounts	75	48	33	18	14	12	9	7	6	2	2	2
Government-sponsored enterprise preferred stock	133	164	173	177	177	177	177	177	177	177	177	177
Non-Federal securities held by NRRIT	21	21	20	18	17	16	14	13	12	11	9	8
Other assets net of liabilities	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25
Total, financial assets net of liabilities	958	1,111	1,278	1,422	1,565	1,699	1,820	1,935	2,043	2,145	2,244	2,349
Debt held by the public net of financial assets	9,170	10,467	11,358	12,023	12,633	13,281	13,894	14,469	15,095	15,753	16,433	17,137
As a percent of GDP	61.3%	67.1%	69.5%	70.1%	69.5%	69.0%	68.2%	67.5%	67.3%	67.3%	67.3%	67.2%

* \$500 million or less.

¹A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a negative sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a negative sign.²Includes checks outstanding, accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.³Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), debt held by the Federal Financing Bank, the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.⁴The statutory debt limit is \$16,394 billion, as increased after January 27, 2012.⁵Treasury securities held by the public and zero-coupon bonds held by Government accounts are almost all measured at sales price plus amortized discount or less amortized premium. Agency debt securities are almost all measured at face value. Treasury securities in the Government account series are otherwise measured at face value less unrealized discount (if any).⁶At the end of 2011, the Federal Reserve Banks held \$1,664.7 billion of Federal securities and the rest of the public held \$8,463.5 billion. Debt held by the Federal Reserve Banks is not estimated for future years.

SUMMARY TABLES

Table S-1. Budget Totals

(In billions of dollars and as a percent of GDP)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals		
													2014–2018	2014–2023	
Budget Totals in Billions of Dollars:															
Receipts	2,450	2,712	3,034	3,332	3,561	3,761	3,974	4,226	4,464	4,709	4,951	5,220	5,220	17,661	41,231
Outlays	3,537	3,685	3,778	3,908	4,090	4,247	4,449	4,724	4,967	5,209	5,470	5,660	5,660	20,472	46,502
Deficit	1,087	973	744	576	528	487	475	498	503	501	519	439	439	2,811	5,271
Debt held by the public	11,281	12,404	13,296	14,032	14,714	15,344	15,954	16,583	17,212	17,836	18,473	19,030	19,030		
Debt net of financial assets	10,282	11,255	11,999	12,575	13,103	13,590	14,065	14,563	15,066	15,567	16,085	16,524	16,524		
Gross domestic product (GDP)	15,547	16,203	17,011	17,936	18,934	19,980	21,025	22,009	22,974	23,964	24,990	26,057	26,057		
Budget Totals as a Percent of GDP:															
Receipts	15.8%	16.7%	17.8%	18.6%	18.8%	18.8%	18.9%	19.2%	19.4%	19.6%	19.8%	20.0%	20.0%	18.6%	19.1%
Outlays	22.8%	22.7%	22.2%	21.8%	21.6%	21.3%	21.2%	21.5%	21.6%	21.7%	21.9%	21.7%	21.7%	21.6%	21.6%
Deficit	7.0%	6.0%	4.4%	3.2%	2.8%	2.4%	2.3%	2.3%	2.2%	2.1%	2.1%	1.7%	1.7%	3.0%	2.5%
Debt held by the public	72.6%	76.6%	78.2%	78.2%	77.7%	76.8%	75.9%	75.3%	74.9%	74.4%	73.9%	73.0%	73.0%		
Debt net of financial assets	66.1%	69.5%	70.5%	70.1%	69.2%	68.0%	66.9%	66.2%	65.6%	65.0%	64.4%	63.4%	63.4%		

Table S-2. Effect of Budget Proposals on Projected Deficits

(Deficit increases (+) or decreases (-) in billions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals		
												2014-2018	2018-2023	
Projected deficits in the adjusted baseline¹	919	627	536	547	556	571	637	678	723	889	913	2,837	6,678	
Percent of GDP	5.7%	3.7%	3.0%	2.9%	2.8%	2.7%	2.9%	3.0%	3.0%	3.6%	3.5%	3.0%	3.1%	
Proposals in the 2014 Budget:²														
Proposals contained in the December Compromise Deficit Reduction Package:														
Discretionary program reductions						-5	-12	-19	-27	-35	-46	-58	-16	-202
Health savings		-6	-16	-21	-29	-35	-40	-49	-57	-68	-81	-107	-401	
Other mandatory savings	*	-1	-12	-16	-19	-21	-23	-25	-26	-29	-28	-69	-201	
Revenue proposals		-30	-42	-46	-52	-57	-62	-66	-71	-76	-81	-228	-583	
Immediate investments in infrastructure		6	18	12	6	4	2	2	1	*	*	45	50	
Programmatic effects of moving to the chained CPI			-3	-8	-14	-19	-24	-31	-37	-44	-50	-44	-230	
Discretionary effects of program integrity cap adjustments		*	*	*	*	1	1	1	1	1	1	3	9	
Debt service and accrual effects	*	1	1	-*	-3	-10	-18	-27	-37	-48	-61	-12	-202	
Total, December Package proposals	*	-31	-53	-79	-117	-148	-183	-222	-261	-308	-357	-428	-1,760	
Policy initiatives:														
Surface transportation initiatives		*	2	5	10	14	18	22	18	9	5	31	104	
Job creation initiatives	2	31	11	9	4	1	1	1	1	1	1	55	62	
Reductions in overseas contingency operations reserved for surface transportation and job creation	-1	-3	-19	-29	-32	-43	-41						-167	
Early childhood investments		*	1	3	6	8	10	11	12	12	12	19	77	
Tobacco tax financing		-8	-10	-9	-9	-8	-8	-7	-7	-6	-6	-44	-78	
Other mandatory proposals	9	25	20	12	1	-1	-5	-9	-11	-18	-17	57	-3	
Reserve for revenue-neutral business tax reform														
Debt service	*	*	*	1	1	1	1	-*	-*	-*	-*	*	2	
Total, policy initiatives	10	46	6	-9	-19	-28	-25	18	15	*	-5	-5	-2	
Additional changes to deficits:														
Remaining reductions in overseas contingency operations including amounts reserved for additional surface transportation transfers			-1	-19	-30	-34	-26	-30	-74	-77	-101	-115	-508	
Revenue proposals available to pay for extension of baseline tax items	*	5	3	-7	-9	-10	-23	-25	-26	-28	-29	-18	-149	
Proposed BCA disaster relief cap adjustment	-*	2	2	1	-*	-*	-*	*	*	*	*	5	5	
Outlay effects of discretionary policy	-5	9	2	-2	-4	-4	-3	-1	-4	-4	-3	2	-13	
Debt service and indirect interest effects	*	*	1	*	-1	-3	-6	-9	-14	-19	-25	-4	-76	
Total, additional deficit reduction	-4	15	-12	-38	-48	-63	-63	-110	-121	-151	-171	-125	-741	
Total proposals in the 2014 Budget	5	30	-59	-126	-184	-220	-271	-314	-367	-460	-533	-558	-2,503	

Table S-2. Effect of Budget Proposals on Projected Deficits—Continued

(Deficit increases (+) or decreases (-) in billions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Effect of replacing Joint Committee enforcement with 2014 Budget deficit reduction proposals:													
Programmatic effects	48	87	99	104	107	108	108	108	109	48	15	505	893
Debt service	*	*	1	3	8	16	24	30	36	41	44	27	203
Total effect of replacing Joint Committee enforcement	48	87	100	107	115	124	132	139	145	89	59	532	1,096
Resulting deficits in 2014 Budget	973	744	576	528	487	475	498	503	501	519	439	2,811	5,271
Percent of GDP	6.0%	4.4%	3.2%	2.8%	2.4%	2.3%	2.3%	2.2%	2.1%	2.1%	1.7%	3.0%	2.5%

* \$500 million or less.

¹ See Tables S-4 and S-8 for information on the adjusted baseline.

² For total deficit reduction since January 2011, see Table S-3.

Table S-3. Cumulative Deficit Reduction

(Deficit reduction (-) or increase (+) in billions of dollars)

	2014-2023
Deficit reduction achieved through January 2013:	
Discretionary savings ¹	-1,444
Upper-income tax revenues	-660
Debt service	-480
Total, achieved deficit reduction	-2,585
December Compromise Deficit Reduction Package:	
Discretionary program reductions	-202
Health savings	-401
Other mandatory savings	-201
Revenue proposals	-583
Immediate investments in infrastructure	50
Programmatic effects of moving to the chained CPI	-230
Discretionary effects of program integrity cap adjustments	9
Debt service and accrual effects	-202
Total, December Package	-1,760
Total deficit reduction	-4,344
Policy initiatives:	
Surface transportation and job creation initiatives	166
Savings in Overseas Contingency Operations reserved for initiatives	-167
Early childhood investments	77
Tobacco tax financing	-78
Other mandatory proposals	-3
Reserve for revenue-neutral business tax reform	---
Debt service	2
Total, policy initiatives	-2
Overseas contingency operations (OCO) and additional changes to deficits:	
Enacted reduction in OCO funding	-1,288
Remaining reductions in overseas contingency operations	-508
Other proposals	-157
Debt service	-339
Total, OCO and additional changes to deficits	-2,293
Total, deficit reduction including policy initiatives, OCO, and additional changes to deficits ...	-6,639
Memorandum: revenue and outlay effects of enacted deficit reduction and the President's December Compromise Deficit Reduction Package:	
Enacted outlay reductions and 2014 Budget spending proposals	-3,001
Enacted receipt increases and 2014 Budget revenue proposals	-1,343

¹ Excludes savings from reductions in OCO.

Table S-4. Adjusted Baseline by Category¹

(In billions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals				
													2014-	2018	2023		
Outlays:																	
Appropriated ("discretionary") programs: ²																	
Defense	671	652	615	657	666	677	688	699	717	733	751	768	3,302	6,971			
Non-defense	614	611	620	610	611	615	620	630	642	655	669	684	3,076	6,357			
Subtotal, appropriated programs	1,285	1,264	1,235	1,266	1,277	1,292	1,308	1,329	1,359	1,388	1,420	1,452	6,378	13,327			
Mandatory programs:																	
Social Security	768	812	860	911	965	1,022	1,081	1,144	1,210	1,277	1,350	1,427	4,840	11,247			
Medicare ²	466	504	530	551	597	614	639	702	756	813	902	941	2,932	7,046			
Medicaid	251	267	304	329	352	373	392	416	441	467	495	529	1,750	4,098			
Other mandatory programs ²	548	610	559	595	630	642	655	696	719	757	805	809	3,082	6,868			
Subtotal, mandatory programs	2,032	2,193	2,253	2,386	2,545	2,651	2,768	2,958	3,126	3,315	3,552	3,706	12,603	29,260			
Net interest	220	222	222	252	298	370	459	544	616	677	741	804	1,601	4,984			
Adjustments for disaster costs ³ .....	.....	1	5	7	8	9	9	10	10	10	10	10	38	88		
Joint Committee enforcement .....	.....	-48	-87	-99	-104	-107	-108	-108	-108	-109	-48	-15	-505	-893		
Total outlays	3,537	3,632	3,627	3,812	4,023	4,216	4,437	4,733	5,003	5,282	5,674	5,959	20,116	46,767			
Receipts:																	
Individual income taxes	1,132	1,234	1,358	1,512	1,645	1,776	1,900	2,017	2,144	2,274	2,402	2,559	8,190	19,587			
Corporation income taxes	242	288	335	376	399	427	446	465	475	487	504	523	1,983	4,438			
Social insurance and retirement receipts:																	
Social Security payroll taxes	570	673	740	779	828	871	919	967	1,009	1,065	1,116	1,163	4,136	9,455			
Medicare payroll taxes	201	208	224	237	253	267	283	298	311	329	345	360	1,264	2,906			
Unemployment insurance	67	61	60	60	59	56	55	54	56	58	54	56	289	567			
Other retirement	8	9	9	9	9	10	10	10	11	12	12	13	47	105			
Excise taxes	79	85	93	99	100	104	112	125	130	137	145	155	509	1,201			
Estate and gift taxes	14	13	13	14	15	16	18	19	20	21	22	23	76	182			
Customs duties	30	34	39	43	46	49	53	55	58	61	65	68	230	538			
Deposits of earnings, Federal Reserve System	82	83	92	79	51	12	.....	10	30	33	37	39	234	383		
Other miscellaneous receipts	25	24	38	70	72	72	70	75	80	81	83	85	321	727			
Total receipts	2,450	2,712	3,000	3,277	3,476	3,660	3,865	4,097	4,325	4,559	4,785	5,045	17,279	40,089			
Deficit	1,087	919	627	536	547	556	571	637	678	723	889	913	2,837	6,678			
Net interest	220	222	222	252	298	370	459	544	616	677	741	804	1,601	4,984			
Primary deficit	867	697	405	283	250	186	112	92	62	46	148	109	1,236	1,694			
On-budget deficit	1,149	953	646	543	550	548	556	612	632	672	819	817	2,843	6,394			
Off-budget deficit / surplus (-)	-62	-33	-19	-7	-3	8	16	25	46	52	70	96	-5	284			

Table S-4. Adjusted Baseline by Category¹—Continued

(In billions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
													2014– 2018	2014– 2023
Memorandum, budget authority for appropriated programs:²														
Defense	670	641	642	658	671	685	700	715	731	747	765	784	3,356	7,097
Non-defense	527	553	516	530	541	552	564	577	590	602	617	633	2,703	5,722
Total, appropriated funding	1,196	1,194	1,158	1,188	1,211	1,237	1,264	1,292	1,320	1,349	1,382	1,416	6,058	12,818

¹See Table S-8 for information on adjustments to the Balanced Budget and Emergency Deficit Control Act (BBEDCA) baseline.²Does not include effects of Joint Committee enforcement.³These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-5. Proposed Budget by Category—Continued

(In billions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
													2014- 2018	2014- 2023
Memorandum, budget authority for appropriated programs:¹														
Defense	670	639	640	566	577	586	595	604	614	624	634	644	2,964	6,084
Non-defense	527	551	515	556	566	574	582	591	599	607	578	587	2,792	5,753
Total, appropriated funding	1,196	1,190	1,155	1,122	1,143	1,160	1,177	1,195	1,213	1,231	1,212	1,231	5,757	11,837

¹The 2014 Budget proposes changes to the current law caps in the BBEDCA, for the reclassification of certain transportation programs and further reductions as part of the Administration's policy to achieve additional deficit reduction.

²These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-6. Proposed Budget by Category as a Percent of GDP

(As a percent of GDP)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Averages			
													2014-	2014-	2014-	
													2018	2018	2023	
Outlays:																
Appropriated ("discretionary") programs: ¹																
Defense	4.3	4.0	3.6	3.4	3.1	2.9	2.8	2.7	2.6	2.6	2.5	2.4	2.4	3.1	2.9	
Non-defense	4.0	3.7	3.7	3.5	3.4	3.2	3.0	2.9	2.9	2.8	2.6	2.5	2.5	3.4	3.0	
Subtotal, appropriated programs	8.3	7.8	7.3	6.9	6.4	6.1	5.8	5.6	5.5	5.3	5.1	4.9	4.9	6.5	5.9	
Mandatory programs:																
Social Security	4.9	5.0	5.1	5.1	5.1	5.1	5.1	5.2	5.3	5.3	5.4	5.5	5.5	5.1	5.2	
Medicare	3.0	3.1	3.1	3.0	3.1	2.9	2.9	3.0	3.1	3.2	3.3	3.3	3.3	3.0	3.1	
Medicaid	1.6	1.6	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.0	1.8	1.9	
Allowance for moving to the chained CPI	
Other mandatory programs	3.5	3.8	3.6	3.6	3.6	3.4	3.3	3.3	3.3	3.3	3.3	3.2	3.2	3.5	3.4	
Subtotal, mandatory programs	13.1	13.6	13.6	13.5	13.5	13.2	13.1	13.3	13.5	13.6	13.9	13.9	13.4	13.4	13.5	
Net interest	1.4	1.4	1.3	1.4	1.6	1.9	2.2	2.5	2.7	2.8	2.9	2.9	2.9	1.7	2.2	
Adjustments for disaster costs ²	
Total outlays	22.8	22.7	22.2	21.8	21.6	21.3	21.2	21.5	21.6	21.7	21.9	21.7	21.6	21.6	21.6	
Receipts:																
Individual income taxes	7.3	7.6	8.1	8.7	9.0	9.2	9.4	9.6	9.8	9.9	10.1	10.3	8.9	9.4		
Corporation income taxes	1.6	1.8	2.0	2.1	2.1	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.1	2.1		
Social insurance and retirement receipts:																
Social Security payroll taxes	3.7	4.2	4.3	4.3	4.4	4.3	4.4	4.4	4.4	4.4	4.5	4.5	4.4	4.4		
Medicare payroll taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.4		
Unemployment insurance	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3		
Other retirement	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		
Excise taxes	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6		
Estate and gift taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.1		
Customs duties	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2		
Deposits of earnings, Federal Reserve System	0.5	0.5	0.5	0.4	0.3	0.1	.....	*	0.1	0.1	0.1	0.2	0.3	0.2	
Other miscellaneous receipts	0.2	0.2	0.2	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3		
Total receipts	15.8	16.7	17.8	18.6	18.8	18.8	18.9	19.2	19.4	19.6	19.8	20.0	18.6	19.1		
Deficit	7.0	6.0	4.4	3.2	2.8	2.4	2.3	2.3	2.2	2.1	2.1	1.7	3.0	2.5		
Net interest	1.4	1.4	1.3	1.4	1.6	1.9	2.2	2.5	2.7	2.8	2.9	2.9	1.7	2.2		
Primary deficit / surplus (-)	5.6	4.6	3.1	1.8	1.2	0.6	0.1	-0.2	-0.5	-0.7	-0.8	-1.2	1.3	0.3		
On-budget deficit	7.4	6.2	4.5	3.3	2.8	2.4	2.2	2.2	2.0	1.9	1.8	1.3	3.0	2.4		
Off-budget deficit / surplus (-)	-0.4	-0.2	-0.1	-*	*	*	0.1	0.1	0.2	0.2	0.3	0.4	-*	0.1		

Table S-6. Proposed Budget by Category as a Percent of GDP—Continued

(As a percent of GDP)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Averages			
													2014-	2014-	2014-	
													2018	2023	2023	
Memorandum, budget authority for appropriated programs:¹																
Defense	4.3	3.9	3.8	3.2	3.0	2.9	2.8	2.7	2.7	2.6	2.5	2.5	2.5	2.5	3.1	2.9
Non-defense	3.4	3.4	3.0	3.1	3.0	2.9	2.8	2.7	2.6	2.5	2.3	2.3	2.3	2.3	3.0	2.7
Total, appropriated funding	7.7	7.3	6.8	6.3	6.0	5.8	5.6	5.4	5.3	5.1	4.8	4.7	4.7	4.7	6.1	5.6

*0.05 percent of GDP or less.

¹The 2014 Budget proposes changes to the current law caps in the BBEDCA, for the reclassification of certain transportation programs and further reductions as part of the Administration's policy to achieve additional deficit reduction.

²These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-7. Proposed Budget in Population- and Inflation-Adjusted Dollars

(In billions of constant dollars, adjusted for population growth)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Outlays:										
Appropriated ("discretionary") programs: ¹										
Defense	618	585	545	529	515	504	498	491	484	477
Non-defense	624	609	598	581	566	553	544	532	505	488
Subtotal, appropriated programs	1,242	1,194	1,144	1,110	1,080	1,057	1,042	1,023	989	965
Mandatory programs:										
Social Security	860	883	906	929	953	977	1,001	1,025	1,049	1,075
Medicare	524	520	543	534	535	569	588	609	652	654
Medicaid	304	317	329	338	345	354	363	373	384	395
Allowance for moving to the chained CPI .....	.....	-2	-5	-7	-10	-12	-15	-17	-19	-20
Other mandatory programs	621	622	635	615	607	622	624	631	640	621
Subtotal, mandatory programs	2,308	2,341	2,408	2,409	2,430	2,509	2,561	2,621	2,706	2,725
Net interest	223	246	282	340	407	465	505	533	557	576
Adjustments for disaster costs ²	5	7	8	8	8	8	8	8	8	8
Total outlays	3,778	3,787	3,841	3,866	3,925	4,039	4,117	4,185	4,260	4,273
Receipts:										
Individual income taxes	1,383	1,504	1,597	1,678	1,744	1,800	1,857	1,912	1,961	2,026
Corporation income taxes	333	364	377	392	397	402	399	397	398	401
Social insurance and retirement receipts										
Social Security payroll taxes	739	754	775	791	809	825	835	854	868	877
Medicare payroll taxes	224	230	239	244	251	256	259	265	270	273
Unemployment insurance	58	56	65	63	58	55	53	53	53	51
Other retirement	10	10	11	11	11	11	11	11	11	12
Excise taxes	105	110	108	108	110	118	118	120	122	125
Estate and gift taxes	13	14	15	15	16	16	16	16	16	16
Customs duties	39	41	43	45	46	47	48	49	50	52
Deposits of earnings, Federal Reserve System	92	77	48	11	.....	9	25	27	28	30
Other miscellaneous receipts	38	68	68	66	62	65	67	66	65	65
Total receipts	3,034	3,229	3,345	3,423	3,506	3,613	3,700	3,783	3,856	3,942
Deficit	744	559	496	443	419	426	417	402	404	332
Net interest	223	246	282	340	407	465	505	533	557	576
Primary deficit / surplus (-)	521	313	214	103	12	-39	-88	-130	-153	-244
On-budget deficit	768	566	493	435	406	405	380	362	350	260
Off-budget deficit / surplus (-)	-24	-7	4	8	14	21	37	40	54	71

Table S-7. Proposed Budget in Population- and Inflation-Adjusted Dollars—Continued

(In billions of constant dollars, adjusted for population growth)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Memorandum, budget authority for appropriated programs:¹										
Defense	640	549	542	533	525	516	509	501	494	486
Non-defense	515	539	532	522	513	505	496	488	450	443
Subtotal, appropriated programs	1,155	1,087	1,074	1,056	1,038	1,022	1,005	989	944	929
Memorandum, index of population growth and inflation	1.00	1.03	1.06	1.10	1.13	1.17	1.21	1.24	1.28	1.32

¹The 2014 Budget proposes changes to the current law caps in the BBEDCA, for the reclassification of certain transportation programs and further reductions as part of the Administration's policy to achieve additional deficit reduction.

²These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

Table S-8. Bridge From Balanced Budget and Emergency Control Act (BBEDCA) Baseline to Adjusted Baseline

(Deficit increases (+) or decreases (-) in billions of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
													2014-2018	2018-2023
BBEDCA baseline deficit	1,087	912	687	655	698	728	764	815	869	928	1,041	1,041	3,532	8,227
Adjustments for current policy:														
Continue tax benefits provided under the American Taxpayer Relief Act (ATRA) ¹							2	30	31	32	33	33	33	2
Prevent reduction in Medicare physician payments			15	21	22	23	22	25	27	29	32	32	32	103
Reflect incremental cost of funding existing Pell maximum grant award			-1	-1	5	5	3	3	3	3	3	3	3	12
Reflect Postal Service default on 2013 retiree health benefit payment		6												-3
Subtotal	6	14	20	28	27	26	58	61	64	68	68	68	115	436
Adjustments for provisions contained in the Budget Control Act:														
Set discretionary budget authority at cap levels		*	-20	-34	-43	-48	-53	-57	-62	-68	-71	-74	-74	-198
Reflect Joint Committee enforcement			-50	-86	-101	-105	-107	-108	-108	-109	-48	-15	-450	-838
Subtotal		*	-70	-120	-145	-154	-160	-165	-171	-176	-120	-88	-648	-1,369
Adjustments for disaster costs:														
Remove non-recurring emergency costs				-9	-27	-40	-46	-50	-52	-56	-58	-59	-59	-171
Add placeholder for future emergency costs ²		1	5	7	8	9	9	10	10	10	10	10	10	38
Reclassify surface transportation outlays:														
Remove outlays from appropriated category	-1	-1	-1	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-8
Add outlays to mandatory category	1	1	1	1	2	2	2	2	2	2	2	2	2	8
Subtotal														
Total program adjustments		7	-60	-120	-148	-164	-174	-150	-154	-159	-99	-69	-666	-1,297
Debt service on adjustments		*	*	*	-2	-8	-18	-29	-37	-46	-53	-58	-29	-252
Total adjustments		7	-60	-120	-151	-172	-192	-179	-191	-204	-152	-127	-695	-1,549
Adjusted baseline deficit	1,087	919	627	536	547	556	571	637	678	723	889	913	2,837	6,678

*\$500 million or less.
¹The baseline permanently continues the tax benefits provided to individuals and families that were extended only through taxable year 2017 under ATRA.
²These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction.

S-9. Mandatory and Receipt Proposals

(Deficit increases (+) or decreases (-) in millions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals		
												2014-2018	2014-2023	
Savings Consistent with the December Compromise Deficit Reduction Package:														
Health Savings:														
Health and Human Services (HHS):														
Medicare providers:														
Bad debts:														
Reduce Medicare coverage of bad debts	-200	-1,930	-860	-1,930	-2,570	-2,800	-3,000	-3,190	-3,410	-3,640	-3,890	-8,360	-25,490	
Graduate medical education:														
Better align graduate medical education payments with patient care costs	-780	-930	-960	-960	-990	-1,050	-1,100	-1,170	-1,250	-1,330	-1,420	-4,710	-10,980	
Better align payments to rural providers with the cost of care:														
Reduce Critical Access Hospital (CAH) payments from 101% of reasonable costs to 100% of reasonable costs	-90	-110	-120	-120	-120	-130	-150	-160	-170	-190	-190	-570	-1,430	
Prohibit CAH designation for facilities that are less than 10 miles from the nearest hospital	-40	-50	-60	-60	-60	-70	-70	-80	-80	-90	-90	-280	-690	
Cut waste, fraud, and improper payments in Medicare:														
Reduce fraud, waste, and abuse in Medicare			-20	-20	-30	-50	-50	-50	-60	-60	-60	-120	-400	
Require prior authorization for advanced imaging														
Drug rebates and additional Part D savings:														
Align Medicare drug payment policies with Medicaid policies for low-income beneficiaries	-3,140	-7,720	-8,450	-9,720	-11,260	-12,510	-14,310	-16,400	-18,220	-21,440	-40,290	-123,170		
Accelerate manufacturer drug rebates to provide relief to Medicare beneficiaries in the coverage gap ...			-140	-230	-450	-760	-1,210	-1,780	-2,010	-2,320	-2,310	-1,580	-11,210	
Encourage efficient post-acute care:														
Adjust payment updates for certain post-acute care providers	-830	-1,930	-3,220	-4,540	-6,020	-7,870	-9,880	-12,140	-14,980	-17,630	-16,540	-850	-79,040	
Equalize payments for certain conditions commonly treated in inpatient rehabilitation facilities and Skilled Nursing Facilities (SNFs)	-140	-160	-180	-180	-180	-190	-200	-210	-220	-230	-240	-850	-1,950	
Encourage appropriate use of inpatient rehabilitation hospitals ...	-190	-230	-240	-240	-240	-240	-250	-260	-280	-290	-300	-1,140	-2,520	

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

												Totals	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Adjust SNF payments to reduce hospital readmissions					-230	-270	-290	-310	-340	-370	-400	-500	-2,210
Implement bundled post-acute care payment						-290	-820	-1,520	-1,720	-1,850	-1,960	-290	-8,160
Additional provider efficiencies:													
Exclude certain services from the in-office ancillary services exception ..			-350	-550	-600	-640	-680	-730	-780	-830	-890	-2,140	-6,050
Reduce overpayment of Part B drugs ...		-220	-380	-390	-410	-440	-460	-490	-530	-560	-600	-1,840	-4,480
Modernize payments for clinical laboratory services				-120	-350	-610	-900	-1,240	-1,620	-2,060	-2,560	-1,080	-9,460
Expand sharing Medicare data with qualified entities													
Clarify the Medicare Fraction in the Medicare Disproportionate Share Hospital (DSH) statute													
Improve payment accuracy for Medicare Advantage (MA):													
Increase the minimum MA coding intensity adjustment			-320	-750	-1,180	-1,660	-1,890	-2,070	-2,270	-2,490	-2,710	-3,910	-15,340
Align employer group waiver plan payments with average MA plan bids			-280	-360	-360	-380	-420	-480	-540	-590	-640	-1,380	-4,050
Total, Medicare providers		-5,630	-13,480	-17,580	-22,030	-26,860	-31,870	-37,930	-43,820	-50,100	-57,330	-85,580	-306,630
Medicare structural reforms:													
Increase income-related premium under Medicare Parts B and D					-3,000	-3,000	-4,000	-7,000	-9,000	-11,000	-13,000	-6,000	-50,000
Modify Part B deductible for new enrollees					-50	-60	-250	-350	-760	-890	-960	-110	-3,320
Introduce home health co-payments for new beneficiaries					-20	-40	-70	-100	-130	-170	-200	-60	-730
Introduce a Part B premium surcharge for new beneficiaries who purchase near first-dollar Medigap coverage					-70	-180	-290	-410	-540	-670	-750	-250	-2,910
Encourage the use of generic drugs by low-income beneficiaries			-350	-500	-540	-580	-630	-690	-820	-900	-970	-2,600	-6,730
Strengthen the Independent Payment Advisory Board (IPAB) to reduce long-term drivers of Medicare cost growth ..													
Total, Medicare structural reforms		-350	-500	-540	-3,720	-3,910	-5,300	-8,610	-11,500	-14,000	-19,360	-9,020	-67,790
Interactions				20	30	50	1,770	2,500	2,950	1,860	5,290	100	14,470

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

											Totals		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Extend Centers for Medicare and Medicaid Services (CMS) quality measurement	10	30	30	30	30	30	30	30	30	30	30	100	100
Total, Medicaid and other	-302	-1,398	-2,694	-2,875	-2,875	-3,020	-3,315	-3,585	-3,841	-4,099	-8,011	-10,289	-33,140
Provide administrative resources for implementation	100	250	50	50	50	50	50	50	50	50	50	400	400
Total, HHS health proposals	-6,182	-15,128	-20,744	-28,595	-33,740	-38,715	-47,625	-56,211	-66,339	-79,411	-104,389	-392,690	-392,690
Office of Personnel Management: Modernize the Federal Employees Health Benefits Program (FEHBP):													
Streamline FEHBP pharmacy benefit contracting		-74	-140	-157	-167	-180	-195	-211	-227	-247	-247	-538	-1,598
Offer an FEHBP Self+One option and domestic partner benefits		-345	-504	-519	-548	-581	-617	-653	-684	-721	-721	-1,916	-5,172
Expand FEHBP plan types		-4	-11	-15	-18	-24	-31	-41	-51	-69	-69	-48	-264
Adjust FEHBP premiums for wellness		3	-11	-34	-60	-101	-154	-230	-316	-430	-430	-102	-1,333
Total, modernize FEHBP		-420	-666	-725	-793	-886	-997	-1,135	-1,278	-1,467	-1,467	-2,604	-8,367
Total, health savings	-6,182	-15,548	-21,410	-29,320	-34,533	-39,601	-48,622	-57,346	-67,617	-80,878	-106,993	-401,057	-401,057
Other Mandatory Savings:													
Agriculture:													
Streamline conservation programs	-37	127	-10	-50	-193	-238	-273	-298	-358	-383	-383	-163	-1,713
Reduce subsidies for crop insurance companies and farmer premiums	513	-1,005	-1,238	-1,244	-1,256	-1,274	-1,280	-1,294	-1,302	-1,310	-1,310	-5,256	-11,716
Eliminate direct payments		-3,300	-3,300	-3,300	-3,300	-3,300	-3,300	-3,300	-3,300	-3,300	-3,300	-13,200	-29,700
Provide assistance for dairy and livestock producers	400	400	400	400	400	400	400	400	400	400	400	2,000	4,000
Provide assistance for specialty crops, bioenergy and beginning farmers	235	235	235	235	235	235	20	20	20	20	20	1,175	1,275
Total, Agriculture	85	-3,543	-3,913	-3,959	-4,114	-4,392	-4,433	-4,472	-4,540	-4,573	-4,573	-15,444	-37,854
Health and Human Services:													
Provide dedicated, mandatory funding for Health Care Fraud and Abuse Control Program (HCFAC) program integrity:													
Administrative costs	303	329	672	706	725	745	765	786	807	829	852	3,177	7,216
Benefit savings	-450	-496	-546	-599	-628	-659	-690	-722	-755	-789	-824	-2,928	-6,708
Subtotal, provide dedicated, mandatory funding for HCFAC program integrity	-147	-167	126	107	97	86	75	64	52	40	28	249	508
Annual reduction to discretionary spending limits (non-add)			-311	-311	-311	-311	-311	-311	-311	-311	-311	-1,244	-2,799

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (–) in millions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals		
												2014–2018	2014–2023	
Homeland Security:														
Reform the aviation passenger security user fee to more accurately reflect the costs of aviation security		-200	-1,139	-1,410	-1,675	-1,950	-2,235	-2,279	-2,324	-2,370	-2,418	-6,374	-18,000	
Interior:														
Enact Federal oil and gas management reforms		-50	-120	-125	-150	-170	-185	-200	-215	-225	-240	-615	-1,680	
Authorize U.S.-Mexico Transboundary Agreement on Gulf of Mexico Leasing		-50										-50	-50	
Terminate Abandoned Mine Lands (AML) payments to certified States		-32	-33	-27	-31	-40	-47	-39	-36	-32	-10	-163	-327	
Make permanent net receipts sharing for energy minerals			-44	-44	-43	-44	-45	-47	-49	-52	-53	-175	-421	
Total, Interior		-132	-197	-196	-224	-254	-277	-286	-300	-309	-303	-1,003	-2,478	
Labor:														
Improve Pension Benefit Guaranty Corporation (PBGC) solvency			-2,778	-2,778	-2,778	-2,778	-2,778	-2,778	-2,778	-2,778	-2,778	-11,112	-25,002	
Improve unemployment insurance (UI) program integrity ^{1,2}		-10	-40	-42	-40	-31	-25	413	2	-62	-10	-163	155	
Implement cap adjustments for UI program integrity ^{1,2}		-33	-77	-96	-113	-116	582	-25	-140	-1,493	-296	-435	-1,807	
<i>Outlays from discretionary cap adjustment (non-add)</i>		20	25	30	35	36	37	38	39	40	41	146	341	
Total, Labor		-43	-2,895	-2,916	-2,931	-2,925	-2,221	-2,390	-2,916	-4,333	-3,084	-11,710	-26,654	
Treasury:														
Implement tax enforcement program integrity cap adjustment ^{1,3}		-458	-1,252	-2,503	-3,766	-5,052	-5,955	-6,525	-6,816	-7,017	-7,158	-13,031	-46,502	
<i>Outlays from discretionary cap adjustment (non-add)</i>		387	718	1,012	1,322	1,643	1,640	1,649	1,708	1,769	1,832	5,082	13,680	
Other Defense—Civil Programs:														
Increase TRICARE pharmacy copayments ...		-4	-81	-141	-220	-405	-525	-637	-781	-917	-1,051	-851	-4,762	
Increase annual premiums for TRICARE-For-Life (TFL) enrollment			-4	-21	-53	-80	-109	-138	-169	-201	-234	-158	-1,009	
Total, Other Defense - Civil Programs ...		-4	-85	-162	-273	-485	-634	-775	-950	-1,118	-1,285	-1,009	-5,771	
Office of Personnel Management:														
Increase Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS) contributions ¹		-800	-1,569	-2,325	-2,300	-2,273	-2,237	-2,197	-2,153	-2,104	-2,050	-9,267	-20,008	

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014-2018	2014-2023
Social Security Administration (SSA):													
Prevent improper use of the Death Master File ¹		-65	-131	-132	-135	-138	-137	-137	-140	-143	-145	-601	-1,303
Provide dedicated, mandatory funding for program integrity	266	1,227	1,750	1,800	1,710	1,625	1,543	1,543	1,543	1,543	1,620	8,112	15,904
Administrative costs	-76	-559	-2,437	-3,809	-4,417	-4,824	-5,760	-6,466	-7,040	-7,890	-8,124	-16,046	-51,326
Subtotal, provide dedicated, mandatory funding for program integrity	190	668	-687	-2,009	-2,707	-3,199	-4,217	-4,923	-5,497	-6,347	-6,504	-7,934	-85,422
<i>Annual reduction to discretionary spending limits (non-add)</i>			-273	-273	-273	-273	-273	-273	-273	-273	-273	-1,092	-2,457
Offset DI benefits for period of concurrent UI receipt		-100	-100	-100	-100	-100	-100	-100	-100	-100	-100	-500	-1,000
Improve collection of pension information from States and localities		18	28	24	-232	-500	-650	-685	-619	-577	-524	-662	-3,717
Total, SSA	190	521	-890	-2,217	-3,174	-3,937	-5,104	-5,845	-6,356	-7,167	-7,273	-9,697	-41,442
Other Independent Agencies:													
Civilian Property Realignment Board:													
Dispose of unneeded real property		-87	-203	-376	-990	-130	-100	-120	-120	-120	-120	-1,786	-2,366
Total, Other Mandatory Savings	43	-1,285	-11,647	-15,911	-19,195	-21,034	-23,080	-24,786	-26,355	-29,038	-28,236	-69,072	-200,567
Chained CPI:													
Adjust indexing and protect vulnerable populations ¹			-3,000	-8,000	-14,000	-19,000	-24,000	-31,000	-37,000	-44,000	-50,000	-44,000	-230,000
Revenues:													
Reduce the value of certain tax expenditures		-24,568	-39,800	-43,014	-46,800	-51,100	-55,639	-60,271	-64,995	-69,214	-73,860	-205,282	-529,261
Implement the Buffett Rule ⁴		-5,327	-1,726	-3,486	-5,542	-6,177	-5,967	-5,968	-6,146	-6,393	-6,655	-22,258	-53,387
Total, revenues		-29,895	-41,526	-46,500	-52,342	-57,277	-61,606	-66,239	-71,141	-75,607	-80,515	-205,282	-582,648
Upfront Investments:													
Invest in immediate surface transportation priorities		5,600	17,850	12,170	5,770	3,870	1,530	1,560	870	480	240	45,260	49,940
Total, savings consistent with the December Compromise Deficit Reduction Package	43	-31,762	-53,871	-79,651	-109,087	-127,974	-146,757	-169,087	-190,972	-215,782	-239,389	-402,345	-1,364,832
Accrual effects:													
Increase TRICARE pharmacy copayments		528	850	900	951	1,006	1,063	1,125	1,190	1,258	1,330	4,235	10,201
Increase annual premiums for TFL enrollment		66	93	98	103	109	115	123	130	137	144	469	1,118
Total accrual effects		594	943	998	1,054	1,115	1,178	1,248	1,320	1,395	1,474	4,704	11,319

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014-2018	2014-2023
Additional Mandatory and Receipt Proposals:													
Early Childhood Investments:													
Support preschool for all		130	1,235	3,110	5,456	7,360	8,773	9,787	10,560	10,275	9,356	17,291	66,042
Extend and expand home visiting			150	250	625	900	1,150	1,450	1,900	2,075	2,225	1,925	10,725
Total, early childhood investments		130	1,385	3,360	6,081	8,260	9,923	11,237	12,460	12,350	11,581	19,216	76,767
Increase tobacco taxes and index for inflation ²		-7,725	-9,844	-9,264	-8,718	-8,205	-7,723	-7,268	-6,842	-6,440	-6,062	-43,756	-78,091
Infrastructure and Jobs Investments:													
Invest in rail transportation through reauthorization		333	1,419	1,759	2,678	3,409	3,032	2,977	2,565	1,804	790	9,598	20,766
Reserve additional resources for surface transportation reauthorization			399	2,879	6,855	10,865	15,045	19,343	15,795	7,679	4,112	20,998	82,972
Create infrastructure bank		22	116	350	630	919	1,218	1,403	1,465	1,441	1,271	2,037	8,835
Provide funding for Project Rebuild		50	4,650	7,100	3,200							15,000	15,000
Create a Pathways Back to Work fund	625	10,750	1,125									11,875	11,875
Recognize Educational Success, Professional Excellence, and Collaborative Teaching (RESPECT)	100	2,650	1,750	500								4,900	4,900
Provide for teacher stabilization	625	11,875										11,875	11,875
Establish Veterans Job Corps		50	237	237	238	238						1,000	1,000
Enact Reemployment NOW	200	3,000	800									3,800	3,800
Support first responders		2,450	2,200	350								5,000	5,000
Total, infrastructure and jobs investments ...	1,550	31,180	12,696	13,175	13,601	15,431	19,295	23,723	19,825	10,924	6,173	86,083	166,023
<i>Savings in OCO reserved for infrastructure and jobs investments (non-add)</i>	-968	-4,027	-38,088	-59,134	-65,606	-69,395	-41,232					-236,250	-277,482
Other Mandatory Initiatives and Savings:													
Agriculture:													
Enact biobased labeling fee			-1									-1	-1
Reauthorize Secure Rural Schools		214	242	154	94	58	12					762	774
Enact Animal Plant and Health Inspection Service (APHIS) fee			-20	-27	-28	-29	-30	-31	-32	-33	-34	-131	-291
Enact Natural Resources Conservation Service (NRCS) fee			-22	-22	-22	-22	-22	-22	-22	-22	-22	-110	-220
Enact Grain Inspection, Packers, and Stockyards Administration (GIPSA) fee ...			-27	-27	-28	-28	-29	-29	-29	-30	-30	-138	-285
Enact Food Safety and Inspection Service (FSIS) fee			-4	-4	-5	-5	-5	-5	-5	-5	-5	-22	-47
Restore temporary Supplemental Nutrition Assistance Program (SNAP) benefit increase		2,223	41									2,264	2,264
Reauthorize stewardship contracting permanently		-12		1	1	1	1	2	2	2	2	-9	-1

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Modernize child support	8	53	158	177	247	280	320	312	302	159	643	2,016	
Supplemental Security Income (SSI) effects			-3	-3	-6	-7	-9	-9	-8	-8	-12	-53	
SNAP effects			-33	-34	-58	-74	-90	-87	-85	-82	-125	-543	
Total, Health and Human Services	414	747	871	899	936	950	972	966	959	819	3,867	8,533	
Housing and Urban Development:													
Provide funding for the Affordable Housing Trust Fund	10	140	290	230	190	100	20	20	.....	.....	860	1,000	
Interior:													
Extend funding for Payments in Lieu of Taxes (PILT)	410	.....	.....	.....	.....	.....	.....	.....	.....	.....	410	410	
Increase coal AML fee to pre-2006 levels ¹	-53	-37	-28	-16	-8	.....	-2	-2	54	39	-142	-53	
Reauthorize and reform DOI's helium program	-152	-110	-94	-64	-33	-21	-6	.....	.....	.....	-453	-480	
Permanently reauthorize the Federal Lands Recreation Enhancement Act (FLREA) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Reallocate State share of NPR-A revenues to fund priority Alaska programs	-2	.....	.....	.....	.....	-15	-3	1	1	1	16	-17	-1
Establish an AML hardrock reclamation fund ¹ .....	.....	.....	-200	-150	-100	-50	.....	.....	.....	.....	.....	-500	-500
Reform hardrock mining on public lands .....	.....	.....	-2	-4	-5	-6	-6	-11	-17	-24	-16	-80	-80
Repeal geothermal payments to counties .....	.....	.....	-4	-4	-5	-5	-5	-5	-5	-5	-23	-48	-48
Extend the Palau Compact of Free Association	66	28	22	15	13	12	11	10	9	6	144	192	
Reauthorize the Federal Land Transaction Facilitation Act of 2000 (FLTFA) .....	.....	.....	-3	-5	-8	-9	.....	.....	.....	.....	-28	-28	
Increase duck stamp fees ¹ .....	.....	.....	-4	.....	.....	.....	.....	.....	.....	.....	-4	-4	
Establish dedicated funding for Land and Water Conservation Fund (LWCF) programs	70	421	755	927	908	900	900	900	900	900	900	3,081	7,581
Total, Interior	328	91	488	743	802	877	893	893	893	942	932	2,452	6,989
Labor:													
Reform the Federal Employees' Compensation Act (FECA) .....	.....	.....	-9	-10	-19	-29	-39	-49	-60	-71	-82	-106	-462
Reform the Defense Base Act by establishing a Government-wide self-insurance program .....	.....	.....	-214	.....	.....	.....	.....	.....	.....	.....	.....	-214	-214
Strengthen UI system solvency ^{1,2}	606	2,922	2,746	-6,910	-9,324	-7,227	-6,847	-5,495	-4,924	-8,036	-7,929	-17,793	-51,024
Establish a Universal Displaced Worker program ⁵ .....	.....	4,014	3,547	3,116	2,763	2,559	2,389	2,257	2,111	1,963	1,814	15,999	26,533

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

												Totals	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Establish the Community College to Career Fund			134	533	933	1,134	800	400	67	.....	.....	2,733	4,000
Total, Labor	606	6,927	6,203	-3,280	-5,657	-3,574	-3,707	-2,898	-2,817	-6,155	-6,209	619	-21,167
Transportation:													
Establish a mandatory surcharge for air traffic services ¹			-605	-660	-690	-719	-745	-766	-790	-812	-836	-3,306	-7,255
Establish a co-insurance program for aviation war risk insurance			-110	-51	15	91	203	175	125	80	48	-162	469
Reduction in interagency ocean freight differential reimbursement as a result of food aid reform			-50	-50	-50	-50	-50	-50	-50	-50	-50	-250	-500
Total, Transportation			-765	-789	-761	-725	-678	-641	-715	-782	-838	-3,718	-7,286
Treasury:													
Increase levy authority for payments to Medicare providers with delinquent tax debt ¹			-46	-70	-71	-72	-74	-76	-76	-77	-78	-326	-707
Authorize Treasury to locate and recover assets of the United States and to retain a portion of amounts collected to pay for the costs of recovery			-3	-3	-3	-3	-3	-3	-3	-3	-3	-15	-30
Allow offset of Federal income tax refunds to collect delinquent State income taxes for out-of-state residents													
Establish a Pay for Success Incentive Fund ...			1	10	24	40	56	49	42	24	15	76	262
Provide authority to contact delinquent debtors via their cell phones			-12	-12	-12	-12	-12	-12	-12	-12	-12	-60	-120
Total, Treasury			-60	-81	-75	-62	-47	-33	-42	-49	-68	-325	-595
Veterans Affairs:													
Extend round-down of cost of living adjustments (compensation)			-42	-148	-193	-239	-264	-286	-311	-336	-347	-713	-2,257
Extend round-down of cost of living adjustments (education)			-1	-2	-2	-3	-2	-2	-3	-3	-3	-9	-22
Exclude Temporary Residence Adaptation grants from Specially Adapted Housing (SAH) grant limit ⁶													
Restore eligibility for housing grant adaptation			5	5	5	6	6	6	7	7	7	27	60
Replace housing grant limits with limits to grant type ⁷								1	1	1	1		5
Provide SAH grants to veterans living with family			6	7	7	7	8	8	9	9	9	34	77

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Extend SSI time limits for qualified refugees ...	.....	46	53	.....	.....	.....	.....	.....	.....	.....	.....	99	99
Medicaid effects .....	.....	11	13	.....	.....	.....	.....	.....	.....	.....	.....	24	24
SNAP effects .....	.....	-8	-9	.....	.....	.....	.....	.....	.....	.....	.....	-17	-17
Conform treatment of State and local government earned income tax credit (EITC) and child tax credit (CTC) for SSI ¹⁷ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, Social Security Administration (SSA) ...	.....	74	92	90	.....	.....	.....	.....	.....	.....	.....	256	256
Other Independent Agencies:													
Postal Service:													
Enact Postal Service financial relief and reform:													
PAYGO effects	582	2,894	-903	-3,057	-3,185	-3,185	-3,185	-3,185	-3,185	-3,185	-3,185	-7,436	-23,361
Non-scoreable effects	972	1,822	5,117	8,675	2,835	2,835	2,835	2,835	2,835	2,835	2,835	21,284	35,459
Railroad Retirement Board (RRB):													
Allow the electronic certification of certain RRB benefits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, other independent agencies	1,554	4,716	4,214	5,618	-350	-350	-350	-350	-350	-350	-350	13,848	12,098
Multi-Agency:													
Provide the Secretary of the Treasury authority to access and disclose prisoner data to prevent and identify improper payments:													
Labor effects .....	.....	-5	-10	-10	-10	-10	-10	-10	-11	-11	-12	-45	-99
Treasury effects ¹ .....	.....	-24	-35	-36	-37	-38	-39	-40	-41	-42	-43	-170	-375
SSA effects .....	.....	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	15	15
Total, Provide the Secretary of the Treasury authority to access and disclose prisoner data to prevent and identify improper payments ...	.....	-14	-45	-46	-47	-48	-49	-50	-52	-53	-55	-200	-459
Increase TRICARE Prime enrollment fee, impose Standard/Extra annual enrollment fee, and deductible/catastrophic cap adjustments (mandatory effects in Coast Guard, Public Health Service and National Oceanic and Atmospheric Administration) .....	.....	-5	-13	-19	-25	-30	-32	-35	-37	-40	-43	-92	-279
Enact Spectrum License User Fee and allow the FCC to auction predominantly domestic satellite services	-50	-225	-325	-425	-550	-550	-550	-550	-550	-550	-550	-2,075	-4,825

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

												Totals		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023	
Auction or assign via fee 1675-1680 megahertz ¹⁸					-80	-150						-230	-230	
Establish hold harmless for Federal poverty guidelines														
Total, multi-agency	-50	-244	-383	-490	-702	-778	-631	-635	-639	-643	-648	-2,597	-5,793	
Total, other mandatory initiatives and savings ...	9,068	24,926	20,384	12,355	609	-1,204	-4,939	-9,013	-11,122	-17,687	-16,819	57,070	-2,510	
Other Revenue Proposals:														
Tax relief to create jobs and jumpstart growth:														
Provide small businesses a temporary 10-percent tax credit for new jobs and wage increases ¹⁹		10,356	9,446	2,752	1,648	932	444	179	40			25,134	25,797	
Provide additional tax credits for investment in qualified property used in a qualified advanced energy manufacturing project		85	390	640	614	261	-6	-64	-54	-29	-10	1,990	1,827	
Designate Promise Zones ¹⁹			107	316	522	697	769	757	744	734	730	1,642	5,376	
Total, tax relief to create jobs and jumpstart growth		10,441	9,943	3,708	2,784	1,890	1,207	872	730	705	720	28,766	33,000	
Incentives for investment in infrastructure:														
Provide America Fast Forward Bonds ¹⁹		-1	-1		1							-1	-1	
Allow eligible uses of America Fast Forward Bonds to include financing all qualified private activity bond categories ¹⁹		2	4	8	15	20	25	30	37	44	49	49	234	
Increase the Federal subsidy rate for America Fast Forward Bonds for school construction ¹⁹		251	794	1,117	1,147	1,147	1,147	1,147	1,147	1,147	1,147	4,456	10,191	
Allow current refundings of State and local governmental bonds ²⁰														
Repeal the \$150 million nonhospital bond limitation on all qualified 501(c)(3) bonds ...		1	3	5	7	9	11	13	16	17	18	25	100	
Increase national limitation amount for qualified highway or surface freight transfer facility bonds				3	16	34	52	72	92	113	133	53	515	
Eliminate the volume cap for private activity bonds for water infrastructure ...		3	5	9	14	20	27	33	41	49	57	51	258	
Increase the 25-percent limit on land acquisition restriction on private activity bonds		2	4	8	11	15	19	23	27	32	35	40	176	
Allow more flexible research arrangements for purposes of private business use limits				1	1	1	1	3	3	3	3	3	16	

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014-2018	2014-2023
Repeal the government ownership requirement for certain types of exempt facility bonds	16	71	152	238	330	410	459	488	518	549	549	1,201	3,764
Exempt certain foreign pension funds from the application of FIRPTA .....	.....	109	187	196	206	216	227	238	250	263	276	914	2,168
Total, incentives for investment in infrastructure	16	438	1,148	1,585	1,748	1,872	1,968	2,047	2,131	2,217	2,267	6,791	17,421
Tax cuts for families and individuals:													
Provide for automatic enrollment in IRAs, including a small employer tax credit, and double the tax credit for small employer plan start-up costs ¹⁹ .....	.....	.....	1,086	1,303	1,434	1,584	1,809	2,098	2,383	2,734	3,195	5,407	17,626
Expand child and dependent care tax credit ¹⁹ .....	.....	251	953	954	946	957	955	949	947	937	926	4,061	8,775
Extend exclusion from income for cancellation of certain home mortgage debt .....	.....	1,058	1,252	300	.....	.....	.....	.....	.....	.....	.....	2,610	2,610
Provide exclusion from income for student loan forgiveness for students in certain income-based or income-contingent repayment programs who have completed payment obligations .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	2
Provide exclusion from income for student loan forgiveness and for certain scholarship amounts for participants in the IHS Health Professions Programs .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, tax cuts for families and individuals .....	.....	5	13	14	14	14	15	16	18	19	20	21	155
Modify estate and gift tax provisions:													
Restore the estate, gift and GST tax parameters in effect in 2009 .....	.....	1,314	3,304	2,571	2,394	2,556	2,780	3,065	3,349	3,691	4,144	12,139	29,168
Require consistency in value for transfer and income tax purposes .....	.....	.....	-158	-171	-183	-197	-210	-223	-237	-251	-266	-709	-1,896
Require a minimum term for GRATs .....	.....	.....	-131	-194	-261	-335	-412	-494	-581	-683	-803	-921	-3,894
Limit duration of GST tax exemption .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Coordinate certain income and transfer tax rules applicable to grantor trusts .....	.....	.....	-36	-47	-62	-79	-102	-129	-164	-207	-261	-224	-1,087
Extend the lien on estate tax deferrals provided under section 6166 .....	.....	.....	-12	-15	-16	-17	-18	-19	-20	-21	-22	-60	-160
Clarify GST tax treatment of HEETs .....	.....	-47	30	29	27	26	24	23	21	20	18	65	171
Total, modify estate and gift tax provisions .....	.....	-47	-307	-398	-495	-602	-712,953	-14,126	-15,324	-16,498	-17,809	-1,849	-78,559

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

												Totals	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Reform treatment of financial and insurance industry institutions and products:													
Impose a financial crisis responsibility fee ...			-2,991	-6,066	-6,321	-6,581	-6,839	-7,159	-7,470	-7,794	-8,128	-21,959	-59,349
Require current inclusion in income of accrued market discount and limit the accrual amount for distressed debt		-6	-21	-42	-67	-95	-126	-160	-197	-236	-276	-231	-1,226
Require that the cost basis of stock that is a covered security must be determined using an average cost basis method	91	75	-61	-126	-200	-248	-266	-284	-301	-319	-339	-560	-2,069
Total, reform treatment of financial and insurance industry institutions and products	91	69	-3,073	-6,234	-6,588	-6,924	-7,231	-7,603	-7,968	-8,349	-8,743	-22,750	-62,644
Other revenue changes and loophole closers:													
Increase Oil Spill Liability Trust Fund financing rate by one cent and update the law to include other sources of crudes ² ...		-64	-88	-92	-102	-106	-109	-116	-121	-127	-133	-452	-1,058
Reinstate Superfund taxes ²		-1,369	-1,818	-1,899	-1,970	-2,053	-2,123	-2,152	-2,206	-2,257	-2,358	-9,109	-20,205
Make UI surtax permanent ²		-1,044	-1,459	-1,489	-1,520	-1,551	-1,576	-1,597	-1,618	-1,641	-1,660	-7,063	-15,155
Tax carried (profits) interests as ordinary income		-3,407	-3,096	-2,389	-1,718	-1,247	-1,105	-1,065	-864	-612	-406	-11,857	-15,909
Eliminate the deduction for contributions of conservation easements on golf courses ...			-37	-53	-55	-59	-61	-64	-68	-71	-74	-265	-619
Restrict deductions and harmonize the rules for contributions of conservation easements for historic preservation			-8	-11	-16	-22	-26	-28	-31	-32	-33	-83	-234
Require non-spouse beneficiaries of IRA owners and retirement plan participants to take inherited distributions over no more than five years			-86	-224	-369	-517	-668	-699	-660	-612	-563	-1,864	-4,911
Limit the total accrual of tax-favored retirement benefits			-802	-831	-839	-876	-964	-1,010	-923	-1,082	-961	-4,312	-9,342
Total, other revenue changes and loophole closers		-6,817	-7,580	-7,148	-6,784	-6,676	-6,713	-6,740	-6,446	-6,388	-6,141	-35,005	-67,433
Reduce the tax gap and make reforms:													
Expand information reporting:													
Require information reporting for private separate accounts of life insurance companies													-7
Require a certified TIN from contractors and allow certain withholding		-25	-58	-99	-135	-141	-147	-154	-161	-168	-176	-458	-1,264

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

												Totals		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023	
Modify reporting of tuition expenses and scholarships on Form 1098-T ¹⁹		-8	-105	-111	-114	-117	-120	-124	-128	-132	-136	-455	-1,095	
Provide for reciprocal reporting of information in connection with the implementation of FATCA														
Subtotal, expand information reporting		-33	-163	-210	-250	-259	-268	-279	-290	-301	-313	-915	-2,366	
Improve compliance by businesses:														
Require greater electronic filing of returns														
Make e-filing mandatory for exempt organizations														
Authorize the Department of the Treasury to require additional information to be included in electronically filed Form 5500 Annual Reports and electronic filing of certain other employee benefit plan reports														
Implement standards clarifying when employee leasing companies can be held liable for their clients' Federal employment taxes		-5	-6	-6	-6	-7	-7	-8	-8	-8	-8	-30	-69	
Increase certainty with respect to worker classification	-4	-73	-361	-706	-857	-945	-1,035	-1,129	-1,226	-1,328	-1,437	-2,942	-9,097	
Repeal special estimated tax payment provision for certain insurance companies														
Subtotal, improve compliance by businesses	-4	-78	-367	-712	-863	-952	-1,042	-1,137	-1,234	-1,336	-1,445	-2,972	-9,166	
Strengthen tax administration:														
Impose liability on shareholders participating in "Intermediary Transaction Tax Shelters" to collect unpaid corporate income taxes			-304	-421	-444	-469	-493	-517	-540	-562	-611	-2,131	-4,947	
Streamline audit and adjustment procedures for large partnerships			-78	-114	-138	-174	-208	-227	-232	-233	-234	-712	-1,873	
Revise offer-in-compromise application rules			-1	-1	-1	-1	-1	-1	-1	-1	-1	-5	-10	
Expand IRS access to information in the National Directory of New Hires for tax administration purposes														
Make repeated willful failure to file a tax return a felony														
Facilitate tax compliance with local jurisdictions			-1	-1	-1	-1	-1	-2	-2	-2	-2	-5	-15	

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Extend statute of limitations where State adjustment affects Federal tax liability				-1	-4	-4	-4	-4	-4	-4	-4	-9	-29
Improve investigative disclosure statute Require taxpayers who prepare their returns electronically but file their returns on paper to print their returns with a 2-D bar code					-1	-1	-1	-1	-2	-2	-2	-2	-10
Allow the IRS to absorb credit and debit card processing fees for certain tax payments													
Extend IRS math error authority in certain circumstances ¹⁹		-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-9	-19
Impose a penalty on failure to comply with electronic filing requirements		-16	-17	-16	-17	-18	-19	-19	-21	-21	-21	-84	-185
Provide whistleblowers with protection from retaliation						-1	-1	-1	-2	-2	-2	-2	-10
Provide stronger protection from improper disclosure of taxpayer information in whistleblower actions													
Index all penalties to inflation			-349	-544	-699	-844	-995	-1,147	-1,303	-1,462	-1,625	-3,431	-10,759
Extend paid preparer EITC due diligence requirements to the CTC													
Extend IRS authority to require truncated SSNs on Form W-2													
Add tax crimes to the Aggravated Identity Theft Statute													
Impose a civil penalty on tax identity theft crimes													
Subtotal, strengthen tax administration		-750	-1,100	-1,302	-1,515	-1,725	-1,922	-2,106	-2,293	-2,481	-2,673	-6,392	-17,867
Total, reduce the tax gap and make reforms	-4	-861	-1,630	-2,224	-2,628	-2,936	-3,232	-3,522	-3,817	-4,118	-4,431	-10,279	-29,399
Simplify the tax system:													
Simplify the rules for claiming the EITC for workers without qualifying children ¹⁹													
Modify adoption credit to allow tribal determination of special needs							1	1	1	1	1		5
Eliminate MRD requirements for IRA/plan balances of \$75,000 or less			4	7	9	14	17	23	29	35	45	51	222
Allow all inherited plan and IRA accounts to be rolled over within 60 days													
Repeal non-qualified preferred stock designation		-29	-49	-48	-45	-42	-37	-33	-29	-26	-23	-213	-361

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals		
												2014-2018	2014-2023	
Repeal preferential dividend rule for publicly offered REITs														
Reform excise tax based on investment income of private foundations		4	4	5	5	5	5	6	6	7	7	7	23	54
Remove bonding requirements for certain taxpayers subject to Federal excise taxes on distilled spirits, wine, and beer														
Simplify arbitrage investment restrictions ...	2	9	18	26	37	46	57	66	76	86	97		136	518
Simplify single-family housing mortgage bond targeting requirements					1	1	1	3	3	3	3		2	15
Streamline private business limits on governmental bonds	1	3	5	7	9	11	13	15	17	19	20		35	119
Exclude self-constructed assets of small taxpayers from the UNICAP rules		46	48	51	69	80	92	97	101	105	110		294	799
Repeal technical terminations of partnerships		-7	-14	-17	-18	-19	-20	-21	-22	-22	-23		-75	-183
Repeal anti-churning rules of section 197 ...		23	95	187	250	281	295	298	298	298	298		836	2,323
Total, simplify the tax system	3	95	676	796	911	979	1,008	1,051	1,090	1,127	1,167		3,457	8,900
Trade initiative:														
Extend GSP ²		394	613										1,007	1,007
Other initiatives:														
Authorize the limited sharing of business tax return information to improve the accuracy of important measures of the economy														
Eliminate certain reviews conducted by the U.S. TIGTA														
Modify indexing to prevent deflationary adjustments														
Total, other initiatives														
Total, other revenue proposals ²¹	106	5,026	3,094	-7,344	-8,658	-9,841	-23,166	-24,956	-26,255	-27,613	-28,826		-17,723	-148,539
Total, December offer and additional mandatory and receipt proposals	10,767	22,369	-25,213	-66,371	-105,118	-122,418	-152,189	-174,116	-201,586	-242,853	-271,868		-296,751	-1,339,363
Addendum, Business Tax Policies Reserved for Revenue-Neutral Reform:														
Incentives for manufacturing, research, clean energy, and insourcing and creating jobs:														
Provide tax incentives for locating jobs and business activity in the United States and remove tax deductions for shipping jobs overseas			5	10	10	10	12	12	12	13	14	14	47	112

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014-2018	2014-2023
Provide new Manufacturing Communities tax credit		19	103	240	392	516	618	701	729	641	452	1,270	4,411
Enhance and make permanent the R&E tax credit		3,893	7,282	8,121	8,975	9,832	10,669	11,439	12,225	13,052	13,890	38,103	99,378
Extend certain employment tax credits, including incentives for hiring veterans		359	817	1,006	1,060	1,049	1,009	968	943	936	939	4,291	9,086
Provide a tax credit for the production of advanced technology vehicles		50	283	461	784	1,079	1,175	933	144	-352	-345	2,657	4,212
Provide a tax credit for medium- and heavy-duty alternative-fuel commercial vehicles		71	362	411	488	471	247	217	-108	-66	-37	1,803	2,056
Modify and permanently extend renewable electricity production tax credit ¹⁹		43	177	664	1,160	1,543	1,915	2,320	2,778	3,192	3,651	3,587	17,443
Modify and permanently extend the deduction for energy-efficient commercial building property		83	217	350	489	575	624	701	736	729	718	1,714	5,222
Total, incentives for manufacturing, research, clean energy, and insourcing and creating jobs		4,523	9,251	11,263	13,358	15,077	16,269	17,291	17,460	18,146	19,282	53,472	141,920
Tax relief for small business:													
Extend increased expensing for small business		6,859	9,626	7,732	6,974	6,543	6,344	6,182	6,064	6,130	6,227	37,714	68,661
Eliminate capital gains taxation on investments in small business stock							262	730	1,163	1,615	2,040	.....	5,810
Double the amount of expensed start-up expenditures	223	251	311	310	308	304	300	297	296	294	292	1,484	2,963
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance ¹⁹ ..		720	1,386	1,453	1,299	1,167	1,044	972	857	796	802	6,025	10,496
Total, tax relief for small business	223	7,810	11,323	9,495	8,581	8,014	7,950	8,181	8,380	8,835	9,361	45,223	87,930
Incentives to promote regional growth:													
Extend and modify the NMTTC	20	47	109	231	393	588	809	1,023	1,240	1,416	1,507	1,368	7,363
Restructure assistance to New York City, provide tax incentives for transportation infrastructure		200	200	200	200	200	200	200	200	200	200	1,000	2,000
Modify tax-exempt bonds for Indian tribal governments	4	12	12	12	12	12	12	12	12	12	12	60	120
Reform and expand the LIHTC .....	.....	12	38	67	96	127	157	188	208	238	256	340	1,387
Total, incentives to promote regional growth	24	271	359	510	701	927	1,178	1,423	1,660	1,866	1,975	2,768	10,870
Reform U.S. international tax system:													
Defer deduction of interest expense related to deferred income of foreign subsidiaries .....	.....	-2,612	-4,466	-4,653	-4,840	-5,025	-5,196	-5,361	-2,662	-836	-869	-21,596	-36,520
Determine the foreign tax credit on a pooling basis .....	.....	-3,478	-5,948	-6,197	-6,447	-6,693	-6,920	-7,140	-7,373	-7,630	-7,926	-28,763	-65,752

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Tax currently excess returns associated with transfers of intangibles offshore		-1,552	-2,612	-2,659	-2,667	-2,605	-2,512	-2,433	-2,358	-2,315	-2,292	-12,095	-24,005
Limit shifting of income through intangible property transfers		-47	-96	-126	-157	-189	-222	-257	-295	-336	-383	-615	-2,108
Disallow the deduction for non-taxed reinsurance premiums paid to foreign affiliates		-312	-532	-556	-591	-630	-650	-681	-717	-752	-788	-2,621	-6,209
Limit earnings stripping by expatriated entities ..		-294	-401	-421	-442	-464	-488	-512	-538	-565	-593	-1,962	-4,658
Modify tax rules for dual capacity taxpayers		-552	-946	-998	-1,054	-1,109	-1,162	-1,214	-1,268	-1,302	-1,359	-4,659	-10,964
Tax gain from the sale of a partnership interest on look-through basis		-133	-229	-240	-252	-265	-278	-292	-307	-322	-338	-1,119	-2,656
Prevent use of leveraged distributions from related foreign corporations to avoid dividend treatment		-172	-293	-306	-318	-330	-341	-352	-364	-376	-391	-1,419	-3,243
Extend section 338(h)(16) to certain asset acquisitions		-60	-100	-100	-100	-100	-100	-100	-100	-100	-100	-460	-960
Remove foreign taxes from a section 902 corporation's foreign tax pool when earnings are eliminated		-10	-20	-27	-36	-46	-50	-50	-50	-50	-50	-139	-389
Total, reform U.S. international tax system ...		-9,162	-15,643	-16,283	-16,904	-17,456	-17,919	-18,392	-16,032	-14,584	-15,089	-75,448	-157,464
Reform treatment of financial and insurance industry institutions and products:													
Require that derivative contracts be marked to market with resulting gain or loss treated as ordinary		-2,419	-4,576	-4,148	-2,614	-1,682	-1,148	-705	-510	-532	-555	-15,439	-18,889
Modify rules that apply to sales of life insurance contracts		-17	-54	-58	-62	-66	-70	-73	-77	-80	-84	-257	-641
Modify proration rules for life insurance company general and separate accounts		-294	-515	-532	-552	-566	-549	-526	-500	-465	-602	-2,459	-5,101
Extend pro rata interest expense disallowance for corporate-owned life insurance		-26	-60	-131	-278	-478	-651	-817	-986	-1,158	-1,334	-973	-5,919
Total, reform treatment of financial and insurance industry institutions and products ...		-2,756	-5,205	-4,869	-3,506	-2,792	-2,418	-2,121	-2,073	-2,235	-2,575	-19,128	-30,550
Eliminate fossil fuel preferences:													
Eliminate oil and gas preferences:													
Repeal enhanced oil recovery credit ²⁰													
Repeal credit for oil and gas produced from marginal wells ²⁰													
Repeal expensing of intangible drilling costs ...		-1,663	-2,460	-2,125	-1,639	-1,099	-748	-514	-366	-289	-90	-8,986	-10,993
Repeal deduction for tertiary injectants		-8	-12	-12	-11	-11	-11	-11	-11	-10	-10	-54	-107
Repeal exception to passive loss limitations for working interests in oil and natural gas properties		-7	-10	-9	-8	-8	-7	-7	-6	-6	-6	-42	-74

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (–) in millions of dollars)

												Totals	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014–2018	2014–2023
Repeal percentage depletion for oil and natural gas wells		-1,039	-1,044	-1,042	-1,041	-1,045	-1,052	-1,067	-1,091	-1,121	-1,181	-5,211	-10,723
Repeal domestic manufacturing deduction for oil and natural gas production		-1,119	-1,926	-1,951	-1,944	-1,884	-1,783	-1,717	-1,703	-1,705	-1,715	-8,824	-17,447
Increase geological and geophysical amortization period for independent producers to seven years		-60	-220	-333	-304	-221	-141	-64	-11	-2	-7	-1,138	-1,363
Subtotal, eliminate oil and gas preferences		-3,896	-5,672	-5,472	-4,947	-4,268	-3,742	-3,380	-3,188	-3,133	-3,009	-24,255	-40,707
Eliminate coal preferences:													
Repeal expensing of exploration and development costs		-25	-43	-45	-47	-49	-48	-47	-44	-44	-40	-209	-432
Repeal percentage depletion for hard mineral fossil fuels		-113	-193	-196	-198	-201	-206	-209	-216	-222	-228	-901	-1,982
Repeal capital gains treatment for royalties ..		-14	-31	-37	-42	-45	-48	-50	-53	-55	-57	-169	-432
Repeal domestic manufacturing deduction for the production of coal and other hard mineral fossil fuels		-33	-34	-36	-39	-40	-41	-44	-45	-48	-49	-182	-409
Subtotal, eliminate coal preferences		-185	-301	-314	-326	-335	-343	-350	-358	-369	-374	-1,461	-3,255
Total, eliminate fossil fuel tax preferences		-4,081	-5,973	-5,786	-5,273	-4,603	-4,085	-3,730	-3,546	-3,502	-3,383	-25,716	-43,962
Other revenue changes and loophole closers:													
Repeal the excise tax credit for distilled spirits with flavor and wine additives ²		-85	-112	-112	-112	-112	-112	-112	-112	-112	-112	-533	-1,093
Repeal LIFO method of accounting for inventories		-3,493	-7,595	-8,538	-8,287	-8,290	-8,732	-8,739	-8,402	-9,045	-9,701	-36,203	-80,822
Repeal lower-of-cost-or-market inventory accounting method		-617	-1,344	-1,460	-1,470	-864	-259	-270	-283	-296	-309	-5,755	-7,172
Modify depreciation rules for purchases of general aviation passenger aircraft		-65	-201	-299	-334	-404	-437	-341	-231	-197	-193	-1,303	-2,702
Repeal gain limitation for dividends received in reorganization exchanges		-146	-252	-259	-267	-275	-283	-292	-300	-309	-319	-1,199	-2,702
Expand the definition of built-in loss for purposes of partnership loss transfers		-5	-6	-7	-7	-7	-7	-8	-8	-8	-10	-32	-73
Extend partnership basis limitation rules to nondeductible expenditures		-56	-77	-85	-91	-95	-98	-102	-107	-114	-123	-404	-948
Limit the importation of losses under related party loss limitation rules		-53	-71	-79	-84	-88	-92	-95	-99	-105	-113	-375	-879

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

												Totals		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023	
Deny deduction for punitive damages		-25	-35	-36	-36	-38	-39	-39	-41	-41	-42	-170	-372	
Eliminate section 404(k) ESOP dividend deduction for large C corporations		-407	-614	-665	-674	-682	-691	-699	-707	-716	-722	-3,042	-6,577	
Total, other revenue changes and loophole closers		-4,952	-10,307	-11,540	-11,362	-10,855	-10,750	-10,697	-10,290	-10,943	-11,644	-49,016	-103,340	

Reserve for revenue-neutral business tax reform

Note: For receipt effects, positive figures indicate lower receipts. For outlay effects, positive figures indicate higher outlays. For net costs, positive figures indicate higher deficits.

The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are as follows:

												Totals		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023	
Implement unemployment insurance integrity				1	4	9	12	448	35	-29	21	14	501	
Implement cap adjustments for UI program integrity				4	10	21	725	123	14	-1,332	-132	35	-567	
Implement tax enforcement program integrity cap adjustment		-458	-1,252	-2,503	-3,766	-5,052	-5,955	-6,525	-6,816	-7,017	-7,158	-13,031	-46,502	
Increase Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS) contributions		-800	-1,569	-2,325	-2,300	-2,273	-2,237	-2,197	-2,153	-2,104	-2,050	-9,267	-20,008	
Prevent improper use of the Death Master File		-65	-87	-89	-91	-93	-91	-92	-94	-96	-97	-425	-895	
Adjust indexing and protect vulnerable populations			-1,000	-3,000	-6,000	-8,000	-10,000	-13,000	-16,000	-20,000	-23,000	-18,000	-100,000	
Reauthorize special assessment from domestic nuclear utilities		-200	-204	-209	-213	-218	-223	-228	-233	-238	-243	-1,044	-2,209	
Increase coal AML fee to pre-2006 levels			-53	-53	-53	-53	-53	-55	-55	.....	.....	-264	-427
Establish an AML hardrock reclamation fund			-200	-200	-200	-200	-200	-200	-200	-200	-200	-800	-1,800	
Increase duck stamp fees			-14	-14	-14	-14	-14	-14	-14	-14	-14	-70	-140	
Strengthen unemployment insurance system solvency		2,467	2,746	-6,910	-9,324	-7,227	-6,847	-5,495	-4,924	-8,036	-7,929	-18,248	-51,479	
Establish a mandatory surcharge for air traffic services			-605	-632	-660	-690	-719	-745	-766	-790	-812	-836	-7,255	

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals													
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023	
Increase levy authority for payments to Medicare providers with delinquent tax debt			-46	-67	-70	-71	-72	-74	-76	-76	-77	-78	-326	-707
Reform inland waterways funding			-82	-113	-113	-113	-113	-113	-113	-113	-113	-114	-534	-1,100
Disclose prisoner data for improper payments			-24	-35	-36	-37	-38	-39	-40	-41	-42	-43	-170	-375
Total receipt effects of mandatory proposals			120	-2,479	-16,177	-22,858	-24,042	-25,854	-28,230	-31,460	-40,110	-41,873	-65,436	-232,963
² Net of income offsets.														

³ Savings in 2022 and 2023 include sustainment of enforcement initiatives beyond the sunset of the discretionary spending caps contained in the Budget Control Act of 2011.

	Totals													
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023	
⁴ Increased revenues associated with implementing the Buffett Rule prior to estimating the effects of the proposal to reduce the value of certain tax expenditures														
⁵ This proposal would also result in discretionary savings of \$7.2 billion over 10 years.														
⁶ This proposal has outlays of less than \$500,000 per year. The total cost is \$1 million from 2014-2018 and \$2 million from 2014-2023.														
⁷ This proposal has outlays of less than \$500,000 per year in 2014-2018. The total cost is \$2 million from 2014-2018.														
⁸ This proposal has outlays of less than \$500,000 per year. The total cost is \$1 million from 2014-2018 and \$3 million from 2014-2023.														
⁹ This proposal has outlays of less than \$500,000 per year. The total cost over 2014-2023 is \$1 million.														
¹⁰ This proposal has outlays of less than \$500,000 per year. The total cost over 2014-2023 is \$1 million.														
¹¹ This proposal has outlays of less than \$500,000 per year. The total cost over 2014-2023 is also less than \$500,000.														
¹² This proposal has outlays of less than \$500,000 per year in years 2014-2018. The total cost is \$1 million from 2014-2018.														
¹³ This proposal has outlays of less than \$500,000 per year. The total cost over 2014-2023 is also less than \$500,000.														
¹⁴ This proposal has outlays of less than \$500,000 per year. The total cost over 2014-2023 is also less than \$500,000.														
¹⁵ This proposal has outlays of less than \$500,000 per year. The total savings are \$1 million over 2014-2018 and \$4 million over 2014-2023.														
¹⁶ This proposal has no estimated costs.														
¹⁷ This proposal has outlays of less than \$500,000 per year. The total cost over 2014-2023 is also less than \$500,000.														
¹⁸ Overall, the proposal generates \$300 million in additional proceeds. Total savings are net of Federal agency relocation costs.														
¹⁹ The estimates for this proposal include effects on outlays. The outlay effects included in the totals above are as follows:														

	Totals													
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023	
Provide small businesses a temporary 10-percent tax credit for new jobs and wage increases			133	417	.....	.....	.....	.....	.....	.....	.....	550	550	
Designate Promise Zones	13	28	30	30	33	35	37	40	41	101	287
Provide America Fast Forward Bonds			230	1,022	2,117	3,202	4,372	5,656	7,029	8,476	9,977	11,511	10,943	53,592
Allow eligible uses of America Fast Forward Bonds to include financing all qualified private activity bond categories			47	213	460	723	999	1,288	1,589	1,902	2,224	2,552	2,442	11,997
Increase the Federal subsidy rate for America Fast Forward Bonds for school construction			409	1,522	2,512	2,799	2,799	2,799	2,799	2,799	2,799	2,799	10,041	24,036

S-9. Mandatory and Receipt Proposals—Continued

(Deficit increases (+) or decreases (-) in millions of dollars)

	Totals												
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023
Provide for automatic enrollment in IRAs, including a small employer tax credit, and double the tax credit for small employer plan start-up costs			203	209	212	216	222	228	231	234	239	840	1,994
Expand child and dependent care tax credit			331	344	357	371	383	393	407	415	421	1,403	3,422
Modify reporting of tuition expenses and scholarships on Form 1098-T			-29	-33	-34	-35	-36	-37	-38	-39	-40	-131	-321
Extend IRS math error authority in certain circumstances		-7	-7	-7	-7	-8	-8	-8	-9	-9	-9	-36	-79
Simplify the rules for claiming the EITC for workers without qualifying children	25	494	506	518	528	510	521	533	544	558	568	2,071	4,737
Total, outlay effects of receipt proposals	837	4,179	6,136	7,800	9,272	10,847	12,549	14,338	16,185	18,072	28,224	100,215	
Addendum, business tax policies reserved for revenue-neutral reform:													
Modify and permanently extend renewable electricity production tax credit		21	88	332	580	771	957	1,159	1,388	1,595	1,825	1,792	8,716
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance ..		92	177	186	166	149	134	124	109	102	103	770	1,342

²⁰ The provision is estimated to have zero receipt effect under the Administration's current economic projections.

²¹ These additional revenue savings could be used to pay for continuing tax benefits provided under the American Taxpayer Relief Act, if the Congress decided those costs should be offset.

Table S-10. Funding Levels for Appropriated (“Discretionary”) Programs by Category—Continued

(Budget authority in billions of dollars)

* \$500 million or less.

- ¹ The Budget Control Act of 2011 (BCA) amended the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA) by establishing statutory discretionary caps for 2012 through 2021 with separate categories in 2012 and 2013 for “Security” and “Nonsecurity”. These categories were revised on January 15, 2012 to equal all accounts in budget function 050 for the “Defense” category with all other amounts in the “Non-defense” category. The American Taxpayer Relief Act of 2012 reinstated the Security and Nonsecurity caps for 2013.
- ² The 2014 Budget proposes changes to the current law caps in the BBEDCA, as amended, for the reclassification of certain Transportation programs and further reductions as part of the Administration’s policy to achieve additional deficit reduction.
- ³ Where applicable, amounts in 2012 through 2023 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of the BBEDCA, as amended. Amounts in 2010 and 2011 are not so designated but are shown for comparability purposes.
- ⁴ Because final decisions about the pace of the drawdown in Afghanistan have not yet been made, the Budget includes a placeholder for the Department of Defense’s 2014 OCO funding, equivalent to the amount provided in the 2013 Budget. The Administration will submit a Budget amendment to Congress updating the DOD OCO request after a determination has been made on required force levels in Afghanistan.
- ⁵ The Budget includes placeholder amounts of \$37.3 billion per year for Government-wide OCO funding from 2015 to 2021. These amounts reflect the Administration’s proposal to cap total OCO budget authority from 2013 to 2021 at \$450 billion but do not reflect any specific decisions or assumptions about OCO funding in any particular year.
- ⁶ Amounts in 2010–2012 are not designated as emergency funding pursuant to Section 251(b)(2)(A) of the BBEDCA, as amended, as they include congressionally-designated emergencies, rescissions of funding provided in the American Recovery and Reinvestment Act of 2009 (P.L. 111-5), and other supplemental funding.

Table S-11. Funding Levels for Appropriated (“Discretionary”) Programs by Agency

(Budget authority in billions of dollars)

	Actuals			Requests			Outyears							Totals		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014–2018	2019–2023
Base Discretionary Funding by Agency:^{1,2}																
Agriculture	27.0	23.2	23.7	23.0	21.5	23.1	23.6	24.1	24.6	25.2	25.8	26.3	27.0	27.7	117.0	248.9
Commerce	13.9	5.6	7.7	8.0	8.6	9.1	9.4	9.9	10.9	12.0	18.2	10.4	10.2	10.4	47.8	109.1
<i>Census Bureau</i>	7.2	-0.7	0.9	0.9	1.0	1.3	1.5	1.7	2.5	3.5	9.5	1.5	1.1	1.1	8.0	24.6
Defense ³	530.1	528.3	530.4	525.4	526.6	540.8	551.4	560.0	568.6	577.1	586.7	596.3	605.9	615.5	2,747.4	5,728.9
Education	64.3	68.3	67.4	69.8	71.2	71.9	72.8	73.9	75.1	76.3	77.4	78.6	80.0	81.5	365.0	758.7
Energy	26.5	25.7	26.4	27.2	28.4	28.3	28.9	29.5	30.1	30.8	31.5	32.2	33.0	33.8	145.2	306.5
<i>National Nuclear Security Administration</i> ³	9.9	10.5	11.0	11.5	11.7	11.0	11.2	11.4	11.7	11.9	12.2	12.4	12.8	13.1	56.9	119.3
Health & Human Services (HHS) ⁴	84.4	78.5	78.3	71.7	78.3	83.9	85.5	87.4	89.3	91.3	93.3	95.3	97.7	100.2	424.3	902.2
Homeland Security	39.8	41.9	39.9	39.5	39.0	39.7	40.4	41.2	42.0	42.8	43.8	44.7	45.8	47.0	202.3	426.4
Housing and Urban Development	42.8	37.1	36.3	34.5	33.1	33.9	34.4	35.0	35.8	36.5	37.2	37.9	38.8	39.6	172.2	362.2
Interior	12.1	11.7	11.3	11.4	11.7	12.1	12.4	12.6	12.9	13.2	13.5	13.8	14.2	14.5	61.8	131.0
Justice	27.6	26.9	26.9	17.9	16.3	28.8	29.3	29.9	30.6	31.3	32.0	32.7	33.5	34.4	135.0	298.8
Labor	13.5	12.5	13.2	12.0	12.1	12.3	11.6	11.9	12.1	12.3	12.6	12.8	13.1	13.4	60.0	124.3
State and Other International Programs	49.0	48.5	41.6	46.5	48.1	49.4	50.3	51.4	52.6	53.7	54.9	56.0	57.5	58.9	251.8	532.8
Transportation	20.2	15.4	16.4	16.5	16.3	17.2	17.5	17.9	18.3	18.7	19.1	19.5	20.0	20.5	87.2	185.1
Treasury	13.4	13.4	13.1	12.5	12.9	14.2	14.7	15.3	15.8	16.4	17.0	17.5	18.1	18.7	72.9	160.5
Veterans Affairs	53.1	56.4	58.7	61.0	63.5	64.9	66.1	67.5	69.0	70.5	72.1	73.6	75.5	77.5	330.9	700.1
Corps of Engineers	5.5	4.9	5.1	4.7	4.7	5.0	5.0	5.2	5.3	5.4	5.5	5.6	5.8	5.9	25.2	53.4
Environmental Protection Agency	10.3	8.7	8.5	8.3	8.2	8.2	8.2	8.2	7.7	7.9	8.0	8.2	8.4	8.5	40.4	81.4
General Services Administration	0.4	-1.0	-0.8	-0.8	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.3	2.8
National Aeronautics & Space Administration	18.7	18.4	17.8	17.7	17.7	18.2	18.5	18.9	19.4	19.8	20.2	20.7	21.2	21.7	92.7	196.3
National Science Foundation	6.9	6.8	7.0	7.4	7.6	7.8	8.0	8.2	8.3	8.5	8.7	8.9	9.1	9.4	39.9	84.5
Small Business Administration	0.8	0.7	0.9	0.9	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0	4.2	8.9
Social Security Administration (SSA) ⁴ ...	8.9	8.6	9.0	9.0	9.1	9.0	9.2	9.4	9.6	9.8	10.0	10.3	10.5	10.8	46.4	97.8
Corporation for National & Community Service	1.2	1.1	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.3	5.6	11.8
Other Agencies	19.5	18.8	18.8	18.9	19.4	19.5	19.9	20.3	20.8	21.2	21.7	22.2	22.7	23.3	100.0	211.1
Required savings ⁵				-2.6		-15.6	-14.6	-19.0	-23.2	-27.4	-37.9	-34.1	-40.7	-47.0	-72.4	-259.5
Subtotal, Base Discretionary Funding	1,090.0	1,060.6	1,058.8	1,041.6	1,056.5	1,063.9	1,104.9	1,120.9	1,137.8	1,155.8	1,173.8	1,191.8	1,209.7	1,228.7	5,504.1	11,463.9

Table S-11. Funding Levels for Appropriated (“Discretionary”) Programs by Agency—Continued

(Budget authority in billions of dollars)

	Actuals										Requests				Outyears				Totals	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014–2018	2014–2023				
Environmental Protection Agency ...	*																			
Small Business Administration	1.0			0.6																
Other Agencies	-0.1			0.8																
				0.3																
Grand Total, Discretionary Funding	1,262.7	1,219.2	1,196.2	1,190.4	1,155.0	1,122.0	1,143.2	1,159.5	1,176.8	1,194.8	1,212.8	1,230.8	1,211.5	1,230.6	5,756.6	11,837.1				
Memorandum:																				
2014 Base Defense Category Request by agency:																				
Defense																	526.6			
Energy (including NNSA)																	17.8			
Justice (FBI)																	4.9			
Homeland Security																	1.6			
Other																	1.0			
Total, Base Defense Category																	552.0			

* \$50 million or less.

¹ Amounts in the actuals years of 2010 through 2012 exclude changes in mandatory programs enacted in appropriations bills since those amounts have been rebased as mandatory, whereas amounts in 2013 and 2014 are net of these proposals.

² The 2014 Budget proposes changes to the current law caps in the BBEDCA, as amended, for the reclassification of certain Transportation programs and further reductions as part of the Administration's policy to achieve additional deficit reduction.

³ The Department of Defense (DOD) levels in 2015–2023 include funding that will be allocated, in annual increments, to the National Nuclear Security Administration (NNSA). Current estimates by which DOD's budget authority will decrease and NNSA's will increase are, in millions of dollars: 2015: \$1,196; 2016: \$1,444; 2017: \$1,602; 2018: \$1,665; 2019: \$1,702; 2014–2023: \$14,816. DOD and NNSA continue to review aspects of NNSA's outyear requirements and this will affect outyear allocations made by DOD to NNSA.

⁴ Funding from the Hospital Insurance and Supplementary Medical Insurance trust funds for administrative expenses incurred by the Social Security Administration that support the Medicare program are included in the Health and Human Services total and not in the Social Security Administration total.

⁵ The 2014 Budget includes allowances, similar to the Function 920 allowances used in Budget Resolutions, to represent amounts to be allocated among the respective agencies to reach the proposed defense and non-defense caps for 2015 and beyond. These levels are determined for illustrative purposes but do not reflect specific policy decisions. 2013 also includes an allowance amount to bridge from the 2013 request level to 2013 caps, as enacted in ATRA.

⁶ Where applicable, amounts in 2012 through 2023 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of the BBEDCA, as amended. Amounts in 2010 and 2011 are not so designated but are shown for comparability purposes.

⁷ Because final decisions about the pace of the drawdown in Afghanistan have not yet been made, the Budget includes a placeholder for DOD's 2014 Overseas Contingency Operations (OCO) funding, equivalent to the amount provided in the 2013 Budget. The Administration will submit a Budget amendment to Congress updating the DOD OCO request after a determination has been made on required force levels in Afghanistan.

⁸ The Budget includes placeholder amounts of \$37.3 billion per year for Government-wide OCO funding from 2015 to 2021. These amounts reflect the Administration's proposal to cap total OCO budget authority from 2013 to 2021 at \$450 billion but do not reflect any specific decisions or assumptions about OCO funding in any particular year.

⁹ Amounts in 2010–2012 are not designated as Emergency funding pursuant to Section 251(b)(2)(A) of the BBEDCA, as amended, as they include congressionally-designated emergencies, rescissions of funding provided in the American Recovery and Reinvestment Act of 2009 (P.L. 111–5), and other supplemental funding.

Table S-12. Economic Assumptions¹

(Calendar years)

	Projections												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Gross Domestic Product (GDP):	Actual	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Nominal level, billions of dollars	15,076	15,705	16,384	17,235	18,181	19,192	20,247	21,275	22,247	23,219	24,216	25,252	26,331
Percent change, nominal GDP, year/year	4.0	4.2	4.3	5.2	5.5	5.6	5.5	5.1	4.6	4.4	4.3	4.3	4.3
Real GDP, percent change, year/year	1.8	2.3	2.3	3.2	3.5	3.6	3.5	3.1	2.6	2.4	2.4	2.3	2.3
Real GDP, percent change, Q4/Q4	2.0	2.0	2.6	3.4	3.6	3.6	3.5	2.9	2.4	2.4	2.3	2.3	2.3
GDP chained price index, percent change, year/year	2.1	1.9	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
Consumer Price Index, ² percent change, year/													
year	3.1	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Interest rates, percent: ³													
91-day Treasury bills ⁴	0.1	0.1	0.1	0.2	0.4	1.2	2.3	3.2	3.6	3.7	3.7	3.7	3.7
10-year Treasury notes	2.8	1.8	2.0	2.6	3.1	3.7	4.1	4.4	4.6	4.8	5.0	5.0	5.0
Unemployment rate, civilian, percent ³	8.9	8.1	7.7	7.2	6.7	6.2	5.7	5.5	5.4	5.4	5.4	5.4	5.4

Note: A more detailed table of economic assumptions is in Chapter 2, "Economic Assumptions and Interactions with the Budget," in the *Analytical Perspectives* volume of the Budget, Table 2-1.

¹ Based on information available as of mid-November 2012.

² Seasonally adjusted CPI for all urban consumers.

³ Annual average.

⁴ Average rate, secondary market (bank discount basis).

Table S-13. Federal Government Financing and Debt

(Dollar amounts in billions)

	Estimate											
	Actual 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Financing:												
Unified budget deficit:												
Primary deficit (+)/surplus (-)	867	750	521	323	228	113	14	-45	-106	-162	-197	-323
Net interest	220	223	223	254	300	373	461	543	609	663	715	763
Unified budget deficit	1,087	973	744	576	528	487	475	498	503	501	519	439
As a percent of GDP	7.0%	6.0%	4.4%	3.2%	2.8%	2.4%	2.3%	2.3%	2.2%	2.1%	2.1%	1.7%
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities: ¹												
Change in Treasury operating cash balance	27	-5										
Net disbursements of credit financing accounts:												
Direct loan accounts	86	144	138	153	144	133	124	119	118	120	119	120
Guaranteed loan accounts	12	15	17	12	12	11	13	13	9	5	*	-2
Troubled Asset Relief Program (TARP) equity purchase accounts	-61	-3	-5	-4	-*	-*	-*	-*	-*	-*	-*	-*
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (NRRIT)	1	-1	-1	-1	-2	-1	-1	-1	-1	-1	-1	-*
Net change in other financial assets and liabilities ²	1											
Subtotal, changes in financial assets and liabilities	66	150	148	160	154	143	135	131	126	123	118	118
Seigniorage on coins		-*	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*
Total, other transactions affecting borrowing from the public	66	150	148	160	154	142	135	131	126	123	118	118
Total, requirement to borrow from the public (equals change in debt held by the public)	1,153	1,122	892	736	682	629	611	629	629	624	637	557
Changes in Debt Subject to Statutory Limitation:												
Change in debt held by the public	1,153	1,122	892	736	682	629	611	629	629	624	637	557
Change in debt held by Government accounts	134	76	105	165	197	221	209	140	130	124	94	94
Change in other factors	-6	1	*	*	1	*	-*	-*	-1	-1	-1	*
Total, change in debt subject to statutory limitation ..	1,280	1,200	998	901	879	850	820	768	757	747	730	651
Debt Subject to Statutory Limitation, End of Year:												
Debt issued by Treasury	16,024	17,221	18,218	19,118	19,996	20,846	21,665	22,432	23,190	23,937	24,667	25,318
Adjustment for discount, premium, and coverage ³	3	5	7	8	9	10	10	11	11	11	11	11
Total, debt subject to statutory limitation ⁴	16,027	17,227	18,225	19,126	20,005	20,855	21,675	22,443	23,200	23,948	24,677	25,329

Table S-13. Federal Government Financing and Debt—Continued

	Estimate											
	Actual 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
(Dollar amounts in billions)												
Debt Outstanding, End of Year:												
Gross Federal debt: ⁵												
Debt issued by Treasury	16,024	17,221	18,218	19,118	19,996	20,846	21,665	22,432	23,190	23,937	24,667	25,318
Debt issued by other agencies	27	28	29	30	30	31	31	33	34	35	36	35
Total, gross Federal debt	16,051	17,249	18,247	19,148	20,027	20,876	21,696	22,465	23,224	23,972	24,702	25,353
Held by:												
Debt held by Government accounts	4,770	4,846	4,951	5,116	5,312	5,533	5,742	5,882	6,011	6,136	6,229	6,324
Debt held by the public ⁶	11,281	12,404	13,296	14,032	14,714	15,344	15,954	16,583	17,212	17,836	18,473	19,030
As a percent of GDP	72.6%	76.6%	78.2%	78.2%	77.7%	76.8%	75.9%	75.3%	74.9%	74.4%	73.9%	73.0%
Debt Held by the Public Net of Financial Assets:												
Debt held by the public	11,281	12,404	13,296	14,032	14,714	15,344	15,954	16,583	17,212	17,836	18,473	19,030
Less financial assets net of liabilities:												
Treasury operating cash balance	85	80	80	80	80	80	80	80	80	80	80	80
Credit financing account balances:												
Direct loan accounts	803	947	1,086	1,239	1,383	1,515	1,639	1,758	1,877	1,996	2,115	2,235
Guaranteed loan accounts	-10	5	22	34	46	57	70	83	92	97	97	96
TARP equity purchase accounts	14	10	5	1	1	1	1	*	*	*	*	*
Government-sponsored enterprise preferred stock	109	109	109	109	109	109	109	109	109	109	109	109
Non-Federal securities held by NRRIT	23	22	20	19	18	16	15	14	13	12	10	10
Other assets net of liabilities	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25
Total, financial assets net of liabilities	999	1,149	1,297	1,457	1,611	1,753	1,889	2,020	2,146	2,269	2,387	2,505
Debt held by the public net of financial assets ...	10,282	11,255	11,999	12,575	13,103	13,590	14,065	14,563	15,066	15,567	16,085	16,524
As a percent of GDP	66.1%	69.5%	70.5%	70.1%	69.2%	68.0%	66.9%	66.2%	65.6%	65.0%	64.4%	63.4%

* \$500 million or less.

¹ A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a negative sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a negative sign.² Includes checks outstanding, accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.³ Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), debt held by the Federal Financing Bank, the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.⁴ Legislation enacted February 4, 2013, (P.L. 113-3) temporarily suspended the debt limit through May 18, 2013.⁵ Treasury securities held by the public and zero-coupon bonds held by Government accounts are almost all measured at sales price plus amortized discount or less amortized premium. Agency debt securities are almost all measured at face value. Treasury securities in the Government account series are otherwise measured at face value less unrealized discount (if any).⁶ At the end of 2012, the Federal Reserve Banks held \$1,645.3 billion of Federal securities and the rest of the public held \$9,635.8 billion. Debt held by the Federal Reserve Banks is not estimated for future years.