

**BEA Baseline by Category**  
(in billions of dollars)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Totals</u>	
													<u>2010-2014</u>	<u>2010-2019</u>
<b>Outlays:</b>														
Appropriated ("discretionary") programs:														
Department of Defense (051) including cost of overseas contingency operations.....	593	618	609	602	610	624	637	652	668	684	701	718	3,082	6,504
Other appropriated programs.....	<u>542</u>	<u>583</u>	<u>589</u>	<u>593</u>	<u>599</u>	<u>609</u>	<u>619</u>	<u>632</u>	<u>647</u>	<u>663</u>	<u>678</u>	<u>694</u>	<u>3,008</u>	<u>6,322</u>
Subtotal, appropriated programs.....	1,135	1,201	1,198	1,195	1,209	1,233	1,255	1,284	1,315	1,347	1,379	1,412	6,089	12,826
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	439	473	471	518	562	607	682	721	749	838	2,462	6,058
Medicaid.....	201	225	246	262	279	299	321	347	374	403	434	467	1,407	3,431
Troubled Assets Relief Program (TARP).....	---	247	0	0	0	0	0	0	0	0	0	0	1	1
Other mandatory programs.....	<u>396</u>	<u>602</u>	<u>472</u>	<u>470</u>	<u>392</u>	<u>402</u>	<u>428</u>	<u>438</u>	<u>463</u>	<u>467</u>	<u>473</u>	<u>501</u>	<u>2,164</u>	<u>4,506</u>
Subtotal, mandatory programs.....	1,595	2,161	1,852	1,925	1,891	2,008	2,150	2,283	2,466	2,598	2,729	2,947	9,827	22,851
Net interest.....	<u>253</u>	<u>147</u>	<u>171</u>	<u>253</u>	<u>316</u>	<u>350</u>	<u>370</u>	<u>383</u>	<u>390</u>	<u>389</u>	<u>388</u>	<u>391</u>	<u>1,461</u>	<u>3,402</u>
Total outlays.....	2,983	3,510	3,222	3,373	3,416	3,591	3,775	3,951	4,171	4,335	4,496	4,750	17,377	39,079
<b>Receipts:</b>														
Individual income taxes.....	1,146	1,027	1,230	1,448	1,612	1,764	1,900	2,023	2,140	2,265	2,397	2,538	7,953	19,316
Corporation income taxes.....	304	207	246	294	348	388	392	423	441	461	485	510	1,667	3,987
Social insurance and retirement receipts:														
Social security payroll taxes.....	658	654	682	719	756	803	843	879	926	963	1,005	1,048	3,803	8,623
Medicare payroll taxes.....	194	191	196	210	222	235	247	258	272	283	295	308	1,111	2,526
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	17	18	37	43	47	50	54	58	62	67	162	454
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.....	<u>17</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>84</u>	<u>172</u>
Total receipts.....	2,524	2,298	2,571	2,914	3,221	3,490	3,692	3,898	4,100	4,305	4,519	4,755	15,888	37,464
Deficit.....	459	1,212	651	459	194	101	84	53	71	30	-23	-6	1,489	1,614
On-budget deficit.....	642	1,349	786	613	368	296	284	251	274	225	165	173	2,347	3,436
Off-budget surplus (-).....	-183	-138	-135	-154	-174	-195	-200	-198	-203	-195	-188	-179	-858	-1,821
<b>Memorandum:</b>														
Funding ("budget authority") for appropriated programs:														
Department of Defense (051) including funding for overseas contingency operations.....	666	579	591	604	618	633	647	663	679	695	712	729	3,093	6,570
Other appropriated programs.....	<u>554</u>	<u>556</u>	<u>574</u>	<u>586</u>	<u>599</u>	<u>612</u>	<u>627</u>	<u>641</u>	<u>656</u>	<u>672</u>	<u>688</u>	<u>705</u>	<u>2,998</u>	<u>6,360</u>
Subtotal, appropriated funding.....	1,219	1,135	1,166	1,189	1,216	1,245	1,274	1,304	1,335	1,367	1,400	1,434	6,091	12,930

**Function Summary for Mandatory Proposals**  
(in millions of dollars)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
<b>Defense (050):</b>														
Implement concurrent receipt policy (also affects functions 600, 700, and 950):														
Accrual payments to the Military Retirement Fund (non-PAYGO):														
BA.....	---	---	361	376	389	402	415	429	444	459	475	491	1,943	4,241
Outlays.....	---	---	361	376	389	402	415	429	444	459	475	491	1,943	4,241
<b>Energy (270):</b>														
Repeal ultra-deepwater oil and gas research and development program (also affects function 950):														
OCS Receipts:														
BA.....	---	---	50	50	50	50	50	---	---	---	---	---	250	250
Outlays.....	---	---	50	50	50	50	50	---	---	---	---	---	250	250
Ultra-deepwater oil and gas research and development program:														
BA.....	---	---	-50	-50	-50	-50	-50	---	---	---	---	---	-250	-250
Outlays.....	---	---	-20	-40	-50	-50	-50	-30	-10	---	---	---	-210	-250
Total, Energy:														
BA.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Outlays.....	---	---	30	10	---	---	---	-30	-10	---	---	---	40	---
<b>Natural Resources (300):</b>														
Recover Pick-Sloan project cost:														
BA.....	---	---	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-115	-230
Outlays.....	---	---	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-115	-230
Increase return from minerals on Federal lands:														
Repeal Energy Policy Act fee prohibition and mandatory permit funds (also affects function 800):														
BA.....	---	---	-33	-23	-23	-23	-23	-23	---	---	---	---	-125	-148
Outlays.....	---	---	-33	-23	-23	-23	-23	-23	---	---	---	---	-125	-148
Abandoned Mine Lands (AML) Payments to Certified States (also affects function 800):														
BA.....	---	---	-40	-62	-94	-96	-88	-90	-90	-94	-158	-161	-380	-973
Outlays.....	---	---	-40	-62	-94	-96	-88	-90	-90	-94	-158	-161	-380	-973
Enact User Fees:														
Pesticide and pre-manufacture notification (PMN) fees:														
BA.....	---	---	-52	-56	-55	-45	-47	-47	-49	-49	-51	-51	-255	-502
Outlays.....	---	---	-52	-56	-55	-45	-47	-47	-49	-49	-51	-51	-255	-502
Total, Natural Resources:														
BA.....	---	---	-148	-164	-195	-187	-181	-183	-162	-166	-232	-235	-875	-1,853
Outlays.....	---	---	-148	-164	-195	-187	-181	-183	-162	-166	-232	-235	-875	-1,853
<b>Agriculture (350):</b>														
Enact User Fees:														
Grain Inspection, Packers, and Stockyards Administration (GIPSA) fees:														
BA.....	---	---	-27	-30	-30	-31	-31	-31	-32	-32	-32	-33	-149	-309
Outlays.....	---	---	-27	-30	-30	-31	-31	-31	-32	-32	-32	-33	-149	-309
Animal Plant and Health Inspection Service (APHIS) fees:														
BA.....	---	---	-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-131	-291
Outlays.....	---	---	-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-131	-291
Reduce Crop Insurance premiums/underwriting gains and increase fees:														
BA.....	---	---	---	-429	-427	-595	-599	-610	-620	-627	-634	-642	-2,050	-5,183
Outlays.....	---	---	---	-429	-427	-595	-599	-610	-620	-627	-634	-642	-2,050	-5,183
Reduce direct payments to farms with sales above \$500,000:														
BA.....	---	---	-85	-480	-625	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-3,640	-9,765
Outlays.....	---	---	-85	-480	-625	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-3,640	-9,765



**Function Summary for Mandatory Proposals**  
(in millions of dollars)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2010-14</u>	<u>2010-19</u>
BA.....	---	---	-4,921	2,171	3,497	10,805	8,165	8,621	9,516	10,505	11,766	13,253	19,717	73,378
Outlays.....	---	---	-4,884	1	4,204	7,230	10,482	8,385	8,849	9,846	10,869	12,208	17,033	67,190
<b>Health (550):</b>														
Enact User Fees:														
Food Safety and Inspection Service (FSIS) performance fee:														
BA.....	---	---	-4	-4	-4	-4	-4	-4	-5	-5	-5	-5	-20	-44
Outlays.....	---	---	-4	-4	-4	-4	-4	-4	-5	-5	-5	-5	-20	-44
Implement Program Integrity allocation adjustments (also affects functions 570, 600, and 650 and governmental receipts)														
Medicaid (non-PAYGO):														
BA.....	---	---	-94	-254	-354	-418	-495	-434	-269	-217	-240	-255	-1,615	-3,030
Outlays.....	---	---	-94	-254	-354	-418	-495	-434	-269	-217	-240	-255	-1,615	-3,030
Total, Health:														
BA.....	---	---	-98	-258	-358	-422	-499	-438	-274	-222	-245	-260	-1,635	-3,074
Outlays.....	---	---	-98	-258	-358	-422	-499	-438	-274	-222	-245	-260	-1,635	-3,074
<b>Medicare (570):</b>														
Implement Program Integrity allocation adjustments (also affects functions 550, 600, and 650 and governmental receipts)														
Health Care Fraud and Abuse Control Account (non-PAYGO):														
BA.....	---	---	-485	-611	-783	-1,022	-1,345	-873	-715	-519	-313	-97	-4,246	-6,763
Outlays.....	---	---	-485	-611	-783	-1,022	-1,345	-873	-715	-519	-313	-97	-4,246	-6,763
<b>Income Security (600):</b>														
Reauthorize Child Nutrition:														
BA.....	---	---	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	5,000	10,000
Outlays.....	---	---	850	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	4,850	9,850
Create a LIHEAP trigger:														
BA.....	---	---	329	414	437	450	450	450	450	450	450	450	2,080	4,330
Outlays.....	---	---	329	414	437	450	450	450	450	450	450	450	2,080	4,330
Extend TANF supplemental grants:														
BA.....	---	---	---	319	319	319	319	319	319	319	319	319	1,276	2,871
Outlays.....	---	---	---	319	319	319	319	319	319	319	319	319	1,276	2,871
Create nurse home visitation program:														
BA.....	---	---	124	268	428	602	790	990	1,203	1,428	1,666	1,837	2,212	9,336
Outlays.....	---	---	87	213	362	528	710	904	1,112	1,332	1,564	1,753	1,900	8,565
Implement Unemployment Insurance integrity legislation (also affects governmental receipts):														
PAYGO:														
BA.....	---	---	---	-415	-410	-271	-263	-261	-263	-267	-275	-285	-1,359	-2,710
Outlays.....	---	---	---	-415	-410	-271	-263	-261	-263	-267	-275	-285	-1,359	-2,710
Non-PAYGO:														
BA.....	---	---	---	-70	-134	-133	-134	-138	-143	-148	-153	-158	-471	-1,211
Outlays.....	---	---	---	-70	-134	-133	-134	-138	-143	-148	-153	-158	-471	-1,211
Reform Trade Adjustment Assistance (also affects function 500):														
BA.....	---	---	---	95	265	290	310	325	335	350	360	380	960	2,710
Outlays.....	---	---	---	93	262	290	309	325	335	350	360	379	954	2,703
Implement Program Integrity allocation adjustments (also affects functions 550, 570, and 650 and governmental receipts)														
Unemployment Trust Fund (non-PAYGO):														
BA.....	---	---	-102	-214	-236	-260	-287	-150	---	---	---	---	-1,099	-1,249
Outlays.....	---	---	-102	-214	-236	-260	-287	-150	---	---	---	---	-1,099	-1,249
Change Extended Unemployment Insurance benefits trigger:														
BA.....	---	---	---	8,700	2,500	600	600	1,300	1,700	1,700	1,800	2,100	12,400	21,000

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	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2010-14</u>	<u>2010-19</u>
Outlays.....	---	---	---	8,700	2,500	600	600	1,300	1,700	1,700	1,800	2,100	12,400	21,000
Expand Earned Income Tax Credit (also affects governmental revenues):														
BA.....	---	---	---	---	3,935	3,882	3,881	3,929	4,014	4,097	4,188	4,283	11,698	32,209
Outlays.....	---	---	---	---	3,935	3,882	3,881	3,929	4,014	4,097	4,188	4,283	11,698	32,209
Eliminate Advanced Earned Income Tax Credit:														
BA.....	---	---	-588	-163	8	-10	-16	-20	-23	-24	-23	-23	-769	-882
Outlays.....	---	---	-588	-163	8	-10	-16	-20	-23	-24	-23	-23	-769	-882
Expand saver's credit and automatic enrollment in IRAs and 401(k)s (also affects governmental revenues):														
BA.....	---	---	---	87	743	848	866	900	940	976	1,008	1,048	2,544	7,416
Outlays.....	---	---	---	87	743	848	866	900	940	976	1,008	1,048	2,544	7,416
Expand refundability of the Child Tax Credit:														
BA.....	---	---	---	---	8,714	8,616	8,609	8,703	8,786	8,902	9,020	9,119	25,939	70,469
Outlays.....	---	---	---	---	8,714	8,616	8,609	8,703	8,786	8,902	9,020	9,119	25,939	70,469
Provide American Opportunity Tax Credit (also affects governmental revenues):														
BA.....	---	---	---	---	2,928	3,256	3,629	4,144	4,645	4,890	5,018	5,310	9,813	33,820
Outlays.....	---	---	---	---	2,928	3,256	3,629	4,144	4,645	4,890	5,018	5,310	9,813	33,820
Provide Making Work Pay tax credit (also affects governmental revenues):														
BA.....	---	---	---	761	22,528	22,429	22,400	22,561	22,834	22,974	23,172	23,430	68,118	183,089
Outlays.....	---	---	---	761	22,528	22,429	22,400	22,561	22,834	22,974	23,172	23,430	68,118	183,089
Implement concurrent receipt policy (also affects functions 050, 700, and 950):														
Effect on military retirement:														
BA.....	---	---	194	318	419	521	574	607	640	673	710	749	2,026	5,405
Outlays.....	---	---	194	318	419	521	574	607	640	673	710	749	2,026	5,405
Total, Income Security:														
BA.....	---	---	957	11,100	43,444	42,139	42,728	44,659	46,437	47,320	48,260	49,559	140,368	376,603
Outlays.....	---	---	770	11,043	43,375	42,065	42,647	44,573	46,346	47,224	48,158	49,474	139,900	375,675

**Social Security (650):**

SSA program Integrity: require state and localities to provide pension information (non-PAYGO):

BA.....	---	---	---	---	---	-166	-362	-480	-512	-472	-449	-418	-528	-2,859
Outlays.....	---	---	---	---	---	-166	-362	-480	-512	-472	-449	-418	-528	-2,859

Implement Program Integrity allocation adjustments (also affects functions 550, 570, and 600 and governmental receipts)

Social Security (non-PAYGO):

BA.....	---	---	-101	-1,338	-1,866	-2,490	-3,126	-3,636	-2,772	-2,084	-1,696	-1,708	-8,921	-20,817
Outlays.....	---	---	-101	-1,338	-1,866	-2,490	-3,126	-3,636	-2,772	-2,084	-1,696	-1,708	-8,921	-20,817

Total, Social Security:

BA.....	---	---	-101	-1,338	-1,866	-2,656	-3,488	-4,116	-3,284	-2,556	-2,145	-2,126	-9,449	-23,676
Outlays.....	---	---	-101	-1,338	-1,866	-2,656	-3,488	-4,116	-3,284	-2,556	-2,145	-2,126	-9,449	-23,676

**Veterans Affairs (700):**

Use discretionary funds for contract examinations for disability compensation eligibility (non-PAYGO):

BA.....	---	---	-141	-148	-155	-163	-171	-180	-189	-198	-208	-219	-778	-1,772
Outlays.....	---	---	-141	-148	-155	-163	-171	-180	-189	-198	-208	-219	-778	-1,772

Implement concurrent receipt policy (also affects functions 050, 600, and 950):

Effect on Veterans disability payments:

BA.....	---	---	47	49	51	53	54	54	54	53	53	52	254	520
Outlays.....	---	---	47	49	51	53	54	54	54	53	53	52	254	520

Total, Veterans Affairs:

BA.....	---	---	-94	-99	-104	-110	-117	-126	-135	-145	-155	-167	-524	-1,252
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**Function Summary for Mandatory Proposals**  
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	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2010-14</u>	<u>2010-19</u>
Outlays.....	---	---	-94	-99	-104	-110	-117	-126	-135	-145	-155	-167	-524	-1,252
<b>General Government (800):</b>														
Increase return from minerals on Federal lands:														
Repeal Energy Policy Act fee prohibition and mandatory permit funds (also affects function 300):														
BA.....	---	---	-10	-9	-9	-9	-9	-9	-9	-9	-9	-9	-46	-91
Outlays.....	---	---	-10	-9	-9	-9	-9	-9	-9	-9	-9	-9	-46	-91
Abandoned Mine Lands (AML) Payments to Certified States (also affects function 300):														
BA.....	---	---	-102	-102	-114	-114	-118	---	---	---	---	---	-550	-550
Outlays.....	---	---	-102	-102	-114	-114	-118	---	---	---	---	---	-550	-550
Reserve funds for insular affairs assistance:														
BA.....	---	---	7	6	6	5	5	4	4	4	4	4	29	49
Outlays.....	---	---	7	6	6	5	5	4	4	4	4	4	29	49
Continue remaining expiring tax provisions through calendar year 2010:														
Internal Revenue Collections for Puerto Rico (also affects governmental receipts):														
BA.....	---	---	62	21	---	---	---	---	---	---	---	---	83	83
Outlays.....	---	---	62	21	---	---	---	---	---	---	---	---	83	83
Total, General Government:														
BA.....	---	---	-43	-84	-117	-118	-122	-5	-5	-5	-5	-5	-484	-509
Outlays.....	---	---	-43	-84	-117	-118	-122	-5	-5	-5	-5	-5	-484	-509
<b>Undistributed Offsetting Receipts (950):</b>														
Increase return from minerals on Federal lands:														
Fee on nonproducing leases ("use or lose"):														
BA.....	---	---	-122	-121	-115	-107	-109	-112	-114	-116	-119	-121	-574	-1,156
Outlays.....	---	---	-122	-121	-115	-107	-109	-112	-114	-116	-119	-121	-574	-1,156
Repeal ultra-deepwater oil and gas research and development program (also affects function 270):														
Royalties on Outer Continental Shelf Lands:														
BA.....	---	---	-50	-50	-50	-50	-50	---	---	---	---	---	-250	-250
Outlays.....	---	---	-50	-50	-50	-50	-50	---	---	---	---	---	-250	-250
Implement concurrent receipt policy (also affects functions 050, 600, and 700):														
Military Retirement Fund offsetting receipts (non-PAYGO):														
BA.....	---	---	-361	-376	-389	-402	-415	-429	-444	-459	-475	-491	-1,943	-4,241
Outlays.....	---	---	-361	-376	-389	-402	-415	-429	-444	-459	-475	-491	-1,943	-4,241
Enact User Fees:														
Spectrum license user fee:														
BA.....	---	-50	-200	-300	-425	-550	-550	-550	-550	-550	-550	-550	-2,025	-4,775
Outlays.....	---	-50	-200	-300	-425	-550	-550	-550	-550	-550	-550	-550	-2,025	-4,775
Provide permanent auction authority:														
BA.....	---	---	---	---	---	-200	-200	-200	-200	-200	-200	-200	-400	-1,400
Outlays.....	---	---	---	---	---	-200	-200	-200	-200	-200	-200	-200	-400	-1,400
Auction domestic satellite spectrum:														
BA.....	---	---	-100	-75	-25	---	---	---	---	---	---	---	-200	-200
Outlays.....	---	---	-100	-75	-25	---	---	---	---	---	---	---	-200	-200
Total, Undistributed Offsetting Receipts:														
BA.....	---	-50	-833	-922	-1,004	-1,309	-1,324	-1,291	-1,308	-1,325	-1,344	-1,362	-5,392	-12,022
Outlays.....	---	-50	-833	-922	-1,004	-1,309	-1,324	-1,291	-1,308	-1,325	-1,344	-1,362	-5,392	-12,022
<b>Total, Mandatory Proposals (compared to the adjusted baseline):</b>														
BA.....	---	<b>250,175</b>	<b>-3,276</b>	<b>9,948</b>	<b>41,582</b>	<b>45,271</b>	<b>41,764</b>	<b>44,117</b>	<b>47,986</b>	<b>50,916</b>	<b>53,752</b>	<b>56,842</b>	<b>135,289</b>	<b>388,902</b>
Outlays.....	---	<b>250,175</b>	<b>-5,128</b>	<b>7,057</b>	<b>41,640</b>	<b>41,002</b>	<b>43,327</b>	<b>42,906</b>	<b>46,211</b>	<b>49,105</b>	<b>51,643</b>	<b>54,545</b>	<b>127,898</b>	<b>372,308</b>

**COMPONENTS OF OFF-BUDGET SURPLUS**

(in billions of dollars)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Budget Policy:</b>											
Receipts (social security).....	654	682	719	756	804	843	879	926	963	1,005	1,049
Outlays:											
Postal service.....	4	3	2	1	-0	-1	-1	-1	-1	-1	-1
Social security benefits and admin.....	645	670	693	720	758	804	853	907	964	1,025	1,091
Social security employer share.....	-14	-15	-16	-16	-17	-18	-19	-20	-21	-21	-23
Social security interest.....	<u>-118</u>	<u>-117</u>	<u>-121</u>	<u>-129</u>	<u>-139</u>	<u>-149</u>	<u>-160</u>	<u>-171</u>	<u>-182</u>	<u>-195</u>	<u>-206</u>
Subtotal, outlays.....	517	542	559	576	602	635	673	715	760	808	861
Surplus(-).....	-138	-140	-161	-180	-202	-208	-206	-211	-203	-197	-187
Postal.....	4	3	2	1	-0	-1	-1	-1	-1	-1	-1
Social security.....	-141	-144	-163	-181	-201	-207	-205	-210	-202	-196	-186
<b>Baseline Projection of Current Policy:</b>											
Receipts (social security).....	654	682	719	756	803	842	879	925	962	1,004	1,048
Outlays:											
Postal service.....	4	4	3	2	1	-0	-0	---	-0	-0	-0
Social security benefits and admin.....	645	675	698	726	764	810	860	913	971	1,032	1,098
Social security employer share.....	-14	-15	-16	-16	-17	-18	-19	-20	-21	-21	-23
Social security interest.....	<u>-118</u>	<u>-117</u>	<u>-121</u>	<u>-129</u>	<u>-139</u>	<u>-149</u>	<u>-160</u>	<u>-171</u>	<u>-182</u>	<u>-195</u>	<u>-206</u>
Subtotal, outlays.....	517	547	565	582	609	642	681	722	768	816	870
Surplus(-).....	-138	-135	-154	-174	-194	-200	-198	-203	-194	-188	-178
Postal.....	4	4	3	2	1	-0	-0	---	-0	-0	-0
Social security.....	-141	-139	-157	-175	-195	-200	-198	-203	-194	-188	-178
<b>BEA Baseline:</b>											
Receipts (social security).....	654	682	719	756	803	843	879	926	963	1,005	1,048
Outlays:											
Postal service.....	4	4	3	2	1	-0	-0	---	-0	-0	-0
Social security benefits and admin.....	645	675	698	726	764	810	860	913	971	1,032	1,098
Social security employer share.....	-14	-15	-16	-16	-17	-18	-19	-20	-21	-21	-23
Social security interest.....	<u>-118</u>	<u>-117</u>	<u>-121</u>	<u>-129</u>	<u>-139</u>	<u>-149</u>	<u>-160</u>	<u>-171</u>	<u>-182</u>	<u>-195</u>	<u>-206</u>
Subtotal, outlays.....	517	547	565	582	609	642	681	722	768	816	870
Surplus(-).....	-138	-135	-154	-174	-195	-200	-198	-203	-195	-188	-179
Postal.....	4	4	3	2	1	-0	-0	---	-0	-0	-0
Social security.....	-141	-139	-158	-175	-195	-200	-198	-203	-195	-188	-179

**Table S-1. Budget Totals**

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Totals</u>		
												<u>2019</u>	<u>2010-2014</u>	<u>2010-2019</u>
<b>Budget Totals in Billions of Dollars:</b>														
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.....	<u>2,983</u>	<u>3,938</u>	<u>3,552</u>	<u>3,625</u>	<u>3,662</u>	<u>3,856</u>	<u>4,069</u>	<u>4,258</u>	<u>4,493</u>	<u>4,678</u>	<u>4,868</u>	<u>5,158</u>	<u>18,764</u>	<u>42,219</u>
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		
<b>Budget Totals as a Percent of GDP:</b>														
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.....	<u>21.0%</u>	<u>27.7%</u>	<u>24.1%</u>	<u>23.4%</u>	<u>22.2%</u>	<u>22.0%</u>	<u>22.1%</u>	<u>22.2%</u>	<u>22.4%</u>	<u>22.3%</u>	<u>22.2%</u>	<u>22.6%</u>	<u>22.8%</u>	<u>22.6%</u>
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)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals	
												2010-2014	2010-2019
<b>Projected deficits in the baseline projection of current policy<sup>1</sup></b> .....	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%
<b>Reserve funds:</b>													
<b>Health reform:</b>													
Health savings <sup>2</sup> .....	---	-1.8	-5.1	-18.0	-24.5	-34.3	-40.0	-47.1	-49.5	-44.8	-50.8	-83.7	-316.0
Limit the rate at which itemized reductions reduce tax liability to 28 percent <sup>2</sup> .....	---	---	-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: <sup>3</sup>													
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 <sup>4</sup> .....	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
<b>Subtotal, policy proposals.....</b>	<b>251.2</b>	<b>8.2</b>	<b>-88.4</b>	<b>-121.6</b>	<b>-130.5</b>	<b>-132.4</b>	<b>-123.2</b>	<b>-120.1</b>	<b>-119.7</b>	<b>-119.3</b>	<b>-119.6</b>	<b>-464.7</b>	<b>-1,066.5</b>
<b>Upper-income tax provisions dedicated to deficit reduction.....</b>	<b>0.2</b>	<b>-1.1</b>	<b>-28.5</b>	<b>-49.0</b>	<b>-58.2</b>	<b>-67.3</b>	<b>-74.6</b>	<b>-80.6</b>	<b>-86.6</b>	<b>-92.3</b>	<b>-98.6</b>	<b>-204.0</b>	<b>-636.7</b>
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
<b>Total reduction in projected deficits.....</b>	<b>243.0</b>	<b>-6.5</b>	<b>-121.3</b>	<b>-176.2</b>	<b>-201.4</b>	<b>-221.2</b>	<b>-228.3</b>	<b>-240.7</b>	<b>-256.2</b>	<b>-272.3</b>	<b>-290.1</b>	<b>-726.6</b>	<b>-2,014.3</b>
<b>Resulting deficits in 2010 Budget.....</b>	<b>1,752.1</b>	<b>1,171.4</b>	<b>911.9</b>	<b>581.3</b>	<b>532.6</b>	<b>569.7</b>	<b>582.6</b>	<b>636.9</b>	<b>636.4</b>	<b>634.0</b>	<b>712.0</b>	<b>3,767.0</b>	<b>6,968.9</b>
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%
<b>Memorandum, proposed changes in appropriated ("discretionary") budget authority:</b>													
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
Subtotal, 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

**Notes:**

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

<sup>2</sup> non-additive.

<sup>3</sup> 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.

<sup>4</sup> Includes refundable tax credits.

**Table S-3. Baseline Projection of Current Policy by Category<sup>1</sup>**  
(In billions of dollars)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals	
													2010-2014	2010-2019
<b>Outlays:</b>														
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 <sup>2</sup> .....	---	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
<b>Receipts:</b>														
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
<b>Deficit.....</b>	<b>459</b>	<b>1,509</b>	<b>1,178</b>	<b>1,033</b>	<b>757</b>	<b>734</b>	<b>791</b>	<b>811</b>	<b>878</b>	<b>893</b>	<b>906</b>	<b>1,002</b>	<b>4,494</b>	<b>8,983</b>
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
<b>Memorandum:</b>														
Funding ("budget authority") for appropriated programs:														
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
Other appropriated programs.....	554	826	568	579	592	606	620	634	649	664	680	696	2,965	6,288
Subtotal, 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

**Notes:**

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

<sup>2</sup> 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-4. Proposed Budget by Category**  
(In billions of dollars)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Totals</u>	
													<u>2010-2014</u>	<u>2010-2019</u>
<b>Outlays:</b>														
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
Other appropriated programs.....	528	613	695	672	653	661	668	682	697	711	727	745	3,349	6,911
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
Mandatory programs:														
Social Security.....	612	662	695	719	747	787	835	887	944	1,006	1,070	1,139	3,784	8,831
Medicare.....	386	425	453	498	500	555	603	650	723	756	781	872	2,608	6,391
Medicaid.....	201	259	290	274	280	299	322	347	374	403	435	468	1,464	3,492
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
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
Net interest.....	253	139	164	283	378	434	474	509	539	564	590	622	1,732	4,555
Disaster costs <sup>1</sup> .....	---	4	11	16	18	20	23	25	26	27	29	30	88	226
Total 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
<b>Receipts:</b>														
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
Corporation income taxes.....	304	165	222	302	369	414	423	455	474	494	518	544	1,730	4,215
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
Medicare payroll taxes .....	194	191	196	210	222	235	247	258	272	283	295	308	1,111	2,527
Unemployment insurance.....	40	44	53	58	65	67	66	60	57	62	57	62	309	606
Other retirement.....	9	9	9	8	9	9	9	9	9	9	9	9	43	86
Excise taxes.....	67	71	77	75	78	79	80	81	82	83	83	84	390	804
Estate and gift taxes.....	29	26	20	23	25	27	27	29	31	33	36	38	121	288
Customs duties.....	28	24	23	28	33	37	40	43	46	47	49	50	163	397
Deposits of earnings, Federal Reserve System.....	34	28	22	29	36	39	42	43	45	47	48	50	168	402
Climate revenues.....	---	---	---	---	79	79	80	80	81	82	82	83	237	646
Other miscellaneous receipts.....	17	16	16	16	17	17	18	17	17	17	17	18	85	172
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
<b>Deficit.....</b>	<b>459</b>	<b>1,752</b>	<b>1,171</b>	<b>912</b>	<b>581</b>	<b>533</b>	<b>570</b>	<b>583</b>	<b>637</b>	<b>636</b>	<b>634</b>	<b>712</b>	<b>3,767</b>	<b>6,969</b>
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
<b>Memorandum:</b>														
Funding ("budget authority") for appropriated programs:														
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
Subtotal, 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

<sup>1</sup> 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)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2010-14</u>	<u>2010-19</u>
<b>BEA baseline deficit/surplus (-)</b> .....	<b>459</b>	<b>1,212</b>	<b>651</b>	<b>459</b>	<b>194</b>	<b>101</b>	<b>84</b>	<b>53</b>	<b>71</b>	<b>30</b>	<b>-23</b>	<b>-6</b>	<b>1,489</b>	<b>1,614</b>
<b>Adjustments to reflect current policies:</b>														
Index to inflation the 2009 parameters of the AMT as enacted in the American Recovery and Reinvestment Act .....	---	---	15	72	34	39	46	54	63	73	84	96	206	576
Continue the 2001 and 2003 tax cuts <sup>1</sup> .....	---	0	6	154	234	264	294	315	330	345	361	378	953	2,681
Account for additional expected Medicare physician payments .....	---	---	14	24	29	37	42	43	41	34	31	33	147	330
Continue Transitional Medical Assistance and Qualified Individuals programs .....	---	0	1	1	2	2	2	2	2	2	2	2	7	17
Correct baseline growth rates for pay and social insurance administrative expenses .....	---	---	-2	-2	-2	-2	-3	-3	-3	-4	-4	-4	-12	-30
Subtotal.....	---	0	34	249	297	340	382	412	433	450	473	505	1,301	3,574
<b>Adjustments to reflect legislation this session:</b>														
American Recovery and Reinvestment Act .....	---	202	353	134	39	30	28	11	-0	-2	-1	-1	583	591
2009 full-year appropriations .....	---	13	10	25	24	25	25	26	26	27	28	28	109	244
Subtotal.....	---	216	364	158	63	55	53	37	26	25	27	27	692	835
<b>Adjustments to reflect costs of overseas contingency operations and disasters:</b>														
Remove part-year overseas contingency operations funding (as enacted for 2009).....	---	-41	-61	-65	-67	-69	-70	-71	-73	-74	-75	-76	-331	-700
Insert full-year overseas contingency operations funding (as enacted for 2008) .....	---	118	177	190	197	203	208	213	218	223	228	233	974	2,088
Remove part-year international funding (as enacted for 2009).....	---	-2	-3	-4	-4	-4	-4	-4	-5	-5	-5	-5	-19	-42
Insert International emergency funding (as enacted for 2008) .....	---	5	7	8	9	9	9	10	10	10	10	10	42	93
Remove non-recurring emergency funding .....	---	-3	-8	-13	-16	-17	-18	-18	-19	-19	-19	-20	-72	-167
Insert statistical probability of future major disaster costs <sup>2</sup> .....	---	4	11	16	18	20	23	25	26	27	29	30	88	226
Subtotal.....	---	81	124	133	137	142	148	153	158	163	167	172	683	1,496
<b>Adjustment to Pell Status, for comparability:<sup>3</sup></b>														
Remove Pell Grants from appropriated category.....	-15	-19	-24	-20	-18	-18	-18	-19	-19	-19	-20	-20	-97	-195
Add Pell Grants to mandatory category.....	15	19	24	20	18	18	18	19	19	19	20	20	97	195
Subtotal.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total program adjustments.....	---	297	521	540	496	537	582	602	617	638	668	705	2,676	5,905
Debt service on adjustments .....	---	1	6	34	67	96	125	156	189	224	262	303	329	1,464
Total adjustments.....	---	297	527	574	563	633	707	758	806	863	930	1,008	3,005	7,369
<b>Baseline projection of current policy deficit</b> .....	<b>459</b>	<b>1,509</b>	<b>1,178</b>	<b>1,033</b>	<b>757</b>	<b>734</b>	<b>791</b>	<b>811</b>	<b>878</b>	<b>893</b>	<b>906</b>	<b>1,002</b>	<b>4,494</b>	<b>8,983</b>

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

<sup>2</sup>These amounts represent the statistical probability of a major disaster requiring federal assistance for relief and reconstruction.

<sup>3</sup>The amount of the reclassification equals the existing and projected amounts of Pell as increased on a one-time basis by the Recovery Act.

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals 2010-2014 2010-2019	
<b>Tax Provisions:<sup>1</sup></b>													
<b>Tax cuts for families and individuals:</b>													
Provide Making Work Pay Tax Credit <sup>2</sup> .....	---	---	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 <sup>2</sup> .....	---	---	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 <sup>2</sup> .....	---	---	---	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 <sup>2</sup> .....	---	---	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 <sup>2</sup> .....	---	---	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
<b>Tax cuts for businesses:</b>													
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 <sup>3</sup> .....	---	---	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
<b>Continue remaining expiring provisions through calendar year 2010<sup>2</sup>:</b>	668	10,183	5,088	607	578	623	798	883	612	604	688	17,079	20,664
<b>Other revenue changes and loophole closers:</b>													
Reinstate 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 <sup>4</sup> .....	---	---	---	---	---	---	---	---	---	---	---	---	---
Repeal marginal well tax credit <sup>4</sup> .....	---	---	---	---	---	---	---	---	---	---	---	---	---
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
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 <sup>2</sup> .....	---	-588	-163	8	-10	-16	-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
<b>Upper-income tax provisions dedicated to deficit reduction:</b>													
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
<b>Total, tax provisions.....</b>	<b>28,627</b>	<b>46,915</b>	<b>-25,784</b>	<b>13,289</b>	<b>1,091</b>	<b>-7,912</b>	<b>-10,015</b>	<b>-11,776</b>	<b>-15,058</b>	<b>-18,295</b>	<b>-22,419</b>	<b>27,599</b>	<b>-49,964</b>
<b>Climate Revenues:</b>													
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
<b>Total, climate revenues<sup>5</sup>.....</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>-78,682</b>	<b>-79,119</b>	<b>-79,661</b>	<b>-80,291</b>	<b>-81,001</b>	<b>-81,671</b>	<b>-82,307</b>	<b>-82,979</b>	<b>-237,462</b>	<b>-645,711</b>

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals 2010-2014 2010-2019	
<b>Mandatory Initiatives and Savings:<sup>6</sup></b>													
<b>Agriculture:</b>													
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	-3,640	-9,765
Reduce Crop Insurance premiums/underwriting gains and increase fees.....	--	--	-429	-427	-595	-599	-610	-620	-627	-634	-642	-2,050	-5,184
Reform payments to high-income farmers.....	--	-58	-24	-10	-9	-7	-5	-4	-3	-3	-3	-108	-126
Eliminate Cotton Storage payments.....	--	-52	-58	-56	-56	-57	-57	-58	-58	-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	4,850	9,850
Reform Market Access Program.....	--	-4	-34	-40	-40	-40	-40	-40	-40	-40	-40	-158	-358
Total, Agriculture.....	--	651	-25	-158	-925	-928	-937	-947	-953	-961	-969	-1,385	-6,152
<b>Defense:</b>													
Implement concurrent receipt policy:													
Effect on military retirement.....	--	194	318	419	521	574	607	640	673	710	749	2,026	5,405
Accrual payments to the Military Retirement Fund (non-PAYGO).....	--	361	376	389	402	415	429	444	459	475	491	1,943	4,241
Military Retirement Fund offsetting receipts (non-PAYGO).....	--	-361	-376	-389	-402	-415	-429	-444	-459	-475	-491	-1,943	-4,241
Total, Defense.....	--	194	318	419	521	574	607	640	673	710	749	2,026	5,405
<b>Education:</b>													
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 and expand the Federal Perkins loan program.....	--	-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
<b>Energy:</b>													
Repeal ultra-deepwater oil and gas research and development program.....	--	-20	-40	-50	-50	-50	-30	-10	--	--	--	-210	-250
<b>Health and Human Services (HHS):</b>													
Create nurse home visitation program.....	--	87	213	362	528	710	904	1,112	1,332	1,564	1,753	1,900	8,565
Extend TANF supplemental grants.....	--	--	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	2,080	4,330
Total, HHS.....	--	416	946	1,118	1,297	1,479	1,673	1,881	2,101	2,333	2,522	5,256	15,766
<b>Housing and Urban Development</b>													
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
<b>Interior:</b>													
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
<b>Labor:</b>													
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 <sup>7</sup> .....	--	--	-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
<b>Treasury:</b>													
Create placeholder for potential additional financial stabilization effort.....	250,000	--	--	--	--	--	--	--	--	--	--	--	--
Levy payments to federal contractors with delinquent tax debt (receipt effect) <sup>7</sup> .....	--	-49	-73	-77	-80	-84	-88	-92	-96	-100	-105	-363	-844
Revise Terrorism Risk Insurance program <sup>7</sup> .....	--	110	134	408	-168	-920	-309	-193	-99	-18	1	-436	-1,054
Make technical correction to JOBS Act (receipt effect) <sup>7</sup> .....	--	-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
<b>Veterans Affairs:</b>													
Implement concurrent receipt policy:													
Effect on Veterans disability payments.....	--	47	49	51	53	54	54	54	53	53	52	254	520

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals 2010-2014 2010-2019	
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
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 USPS 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 <sup>7</sup> .....	---	-1,072	-3,536	-5,587	-8,054	-10,981	-6,553	-4,373	-3,282	-2,620	-2,440	-29,230	-48,498
<b>Total, mandatory initiatives and savings.....</b>	<b>250,225</b>	<b>-4,547</b>	<b>5,690</b>	<b>1,356</b>	<b>-1,215</b>	<b>-1,661</b>	<b>2,190</b>	<b>5,433</b>	<b>7,854</b>	<b>10,712</b>	<b>12,116</b>	<b>-378</b>	<b>37,928</b>
<b>Enact User Fees:<sup>6</sup></b>													
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	-550	-2,025	-4,775
HHS (Centers for Medicare and Medicaid Services): <sup>8</sup>													
Survey and certification revisit user fee.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Survey and certification recertification user fee.....	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total, enact user fees.....</b>	<b>-50</b>	<b>-431</b>	<b>-545</b>	<b>-648</b>	<b>-853</b>	<b>-790</b>	<b>-778</b>	<b>-782</b>	<b>-783</b>	<b>-785</b>	<b>-785</b>	<b>-3,267</b>	<b>-7,180</b>
<b>Total, mandatory and receipt proposals and climate policies.....</b>	<b>278,802</b>	<b>41,938</b>	<b>-20,639</b>	<b>-64,685</b>	<b>-80,096</b>	<b>-90,025</b>	<b>-88,894</b>	<b>-88,126</b>	<b>-89,658</b>	<b>-90,675</b>	<b>-94,067</b>	<b>-213,508</b>	<b>-664,927</b>

**Health Reform Reserve Fund:**

**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

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals	
												2010-2014	2010-2019
Promote cost-effective purchase and delivery of Medicaid prescription drugs by (1) increasing the Medicaid rebate amounts, (2) extending 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
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
<b>Encouraging Shared Responsibility:</b>													
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
<b>Total, Medicare/Medicaid savings (-)<sup>3</sup>.....</b>	---	<b>-1,800</b>	<b>-5,110</b>	<b>-18,000</b>	<b>-24,510</b>	<b>-34,320</b>	<b>-39,985</b>	<b>-47,110</b>	<b>-49,515</b>	<b>-44,820</b>	<b>-50,835</b>	<b>-83,740</b>	<b>-316,005</b>
Limit the tax rate at which itemized deductions reduce taxable liability.....	---	---	-11,081	-30,808	-33,464	-35,478	-37,322	-39,269	-41,366	-43,402	-45,564	-110,831	-317,754
<b>Total, specified savings (-).....</b>	---	<b>-1,800</b>	<b>-16,191</b>	<b>-48,808</b>	<b>-57,974</b>	<b>-69,798</b>	<b>-77,307</b>	<b>-86,379</b>	<b>-90,881</b>	<b>-88,222</b>	<b>-96,399</b>	<b>-194,571</b>	<b>-633,759</b>
<b>Additional savings not yet determined.....</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Benefits not yet determined.....</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Net total of health reform.....</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

<sup>3</sup>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.

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.

<sup>1</sup>Receipt effects unless otherwise noted.

<sup>2</sup>The estimates for this proposal include effects on outlays. The outlay effect included in the totals above is listed below:

	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	83
Eliminate Advanced Earned Income Tax Credit.....	---	-588	-163	8	-10	-16	-20	-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

<sup>3</sup>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.

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

<sup>5</sup>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.

<sup>6</sup>Outlay effects unless otherwise noted.

<sup>7</sup>The estimates for this proposal include effects on receipts. The receipt effect included in the totals above is listed below.

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
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

<sup>8</sup>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)

					Outyears				Totals	
	2009	2009-2010	2010					5-Year	10-Year	
	Estimate	Recovery Act	Request	2011	2012	2013	2014	2010-2014	2010-2019	
<b>Base Discretionary Policy by Agency:</b>										
<b>Departments:</b>										
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 <sup>1</sup> .....	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 <sup>2</sup> .....	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 <sup>3</sup> .....	36.7	0.6	51.7	56.0	60.3	64.8	69.3	302.1	687.7	
Transportation <sup>4,5</sup> .....	70.5	48.1	72.5	64.2	64.1	65.2	66.3	332.2	681.8	
<i>Budget Authority</i> .....	16.7	48.1	18.1	9.1	9.3	9.4	9.5	55.4	105.7	
<i>Obligation Limitations</i> .....	53.8	---	54.3	55.1	54.8	55.8	56.8	276.8	576.1	
Treasury.....	12.7	0.3	13.3	13.7	14.1	14.7	15.3	71.1	157.8	
Veterans Affairs <sup>6</sup> .....	47.6	1.4	52.5	53.7	55.1	56.6	58.2	276.2	588.8	
<b>Major Agencies:</b>										
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 <sup>7</sup> .....	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	
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	
<b>Total, Base Discretionary</b> .....	<b>1,061.6</b>	<b>267.0</b>	<b>1,132.8</b>	<b>1,150.3</b>	<b>1,190.3</b>	<b>1,216.7</b>	<b>1,248.2</b>	<b>5,938.3</b>	<b>12,625.2</b>	
<b>Other Discretionary Costs:</b>										
Funding for Overseas Contingency Operations (DOD) - Enacted.....	65.9	---	---	---	---	---	---	---	---	
Funding for Overseas Contingency Operations (DOD) - Proposed <sup>7</sup> .....	75.5	---	130.0	50.0	50.0	50.0	50.0	330.0	580.0	
International Supplemental Funding - Enacted <sup>8</sup> .....	4.1	---	---	---	---	---	---	---	---	
International Supplemental Funding - Proposed <sup>8</sup> .....	7.1	---	---	---	---	---	---	---	---	
One-time Costs:										
Energy.....	7.5	---	---	---	---	---	---	---	---	
Corps of Engineers.....	5.8	---	---	---	---	---	---	---	---	
Veterans Affairs and Other.....	0.2	---	---	---	---	---	---	---	---	
<b>Total, Overseas Operations, International, and One-time Costs</b> .....	<b>166.2</b>	<b>---</b>	<b>130.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>330.0</b>	<b>580.0</b>	
<b>Grand Total, Discretionary Funding</b> .....	<b>1,227.7</b>	<b>267.0</b>	<b>1,262.8</b>	<b>1,200.3</b>	<b>1,240.3</b>	<b>1,266.7</b>	<b>1,298.2</b>	<b>6,268.3</b>	<b>13,205.2</b>	

<sup>1</sup> Adjusted for advance appropriations, FY 2009 funding is \$46.2 billion. All numbers exclude funding for Pell Grants.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> The Administration proposes that all discretionary budgetary resources for transportation be scored as discretionary budget authority, as is the case for other programs.

<sup>5</sup> 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 discretionary budget authority and outlays, while the aviation excise taxes are considered to be a receipt. Because of this budgetary treatment, this reform results in lower discretionary budget authority starting in 2011, which is reflected here. It also reduces aviation excise taxes. This is shown in Table S-6.

<sup>6</sup> The Veterans Affairs total is net of medical care collections.

<sup>7</sup> 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.

<sup>8</sup> Enacted and proposed supplementals include emergency food aid funded by the Department of Agriculture.

**Table S-9. Federal Government Financing and Debt**  
(Dollar amounts in billions)

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	Actual 2008	Estimate										
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Financing:</b>												
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: <sup>1</sup>												
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 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 <sup>2</sup> .....												
-12	---	---	---	---	---	---	---	---	---	---	---	---
Subtotal, changes in financial assets and liabilities.....												
310	810	-27	16	-31	-12	-4	7	2	-1	-9	-1	102
Seigniorage on coins.....												
-1	-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	
<b>Changes in Debt Subject to Statutory Limitation:</b>												
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	
<b>Debt Subject to Statutory Limitation, End of Year:</b>												
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 <sup>3</sup> .....	-1	1	1	2	3	5	6	7	8	9	9	10
Total, debt subject to statutory limitation <sup>4</sup> .....												
9,960	12,680	14,054	15,250	16,173	17,097	18,048	19,010	20,004	20,999	21,990	23,132	
<b>Debt Outstanding, End of Year:</b>												
Gross Federal debt: <sup>5</sup>												
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 <sup>6</sup> .....												
5,803	8,365	9,509	10,436	10,985	11,505	12,070	12,659	13,297	13,932	14,557	15,370	
<b>Debt Held by the Public Net of Financial Assets:</b>												
Debt held by the public.....												
5,803	8,365	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 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	

**Table S-9. Federal Government Financing and Debt**  
(Dollar amounts in billions)

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Actual 2008	Estimate									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018

\* \$500 million or less.

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>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.

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

<sup>5</sup>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).

<sup>6</sup>At 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.

**Transportation Obligation Limitations <sup>1</sup>**  
(In millions of dollars)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Budget Policy.....	53,999	53,795	54,320	55,061	54,825	55,794	56,779	57,783	58,805	59,846	60,906	61,983
Baseline Projection of Current Policy.....	53,999	53,795	54,339	55,104	56,048	57,064	58,097	59,148	60,220	61,309	62,420	63,552
BEA Baseline.....	53,999	53,740	54,285	55,049	55,993	57,007	58,040	59,091	60,159	61,249	62,358	63,490

<sup>1</sup> Includes obligation limitations for highways, mass transit, and airport and airways.