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## **SUMMARY TABLES**

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**Table S-1. Budget Totals**

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
													2016-2020	2016-2025	
<b>Budget Totals in Billions of Dollars:</b>															
Receipts .....	3,021	3,176	3,525	3,755	3,944	4,135	4,332	4,525	4,746	4,986	5,236	5,478	19,692	44,664	
Outlays .....	3,506	3,759	3,999	4,218	4,423	4,653	4,886	5,126	5,372	5,621	5,875	6,165	22,180	50,338	
Deficit .....	485	583	474	463	479	518	554	600	626	635	639	687	2,488	5,674	
Debt held by the public .....	12,780	13,506	14,108	14,705	15,315	15,959	16,635	17,349	18,085	18,830	19,577	20,371			
Debt net of financial assets .....	11,455	12,038	12,512	12,974	13,453	13,970	14,524	15,124	15,749	16,384	17,022	17,709			
Gross domestic product (GDP) .....	17,244	17,985	18,819	19,709	20,617	21,540	22,476	23,454	24,474	25,539	26,649	27,808			
<b>Budget Totals as a Percent of GDP:</b>															
Receipts .....	17.5%	17.7%	18.7%	19.1%	19.1%	19.2%	19.3%	19.3%	19.4%	19.5%	19.6%	19.7%	19.1%	19.3%	
Outlays .....	20.3%	20.9%	21.3%	21.4%	21.5%	21.6%	21.7%	21.9%	21.9%	22.0%	22.0%	22.2%	21.5%	21.7%	
Deficit .....	2.8%	3.2%	2.5%	2.3%	2.3%	2.4%	2.5%	2.6%	2.6%	2.5%	2.4%	2.5%	2.4%	2.5%	
Debt held by the public .....	74.1%	75.1%	75.0%	74.6%	74.3%	74.1%	74.0%	74.0%	73.9%	73.7%	73.5%	73.3%			
Debt net of financial assets .....	66.4%	66.9%	66.5%	65.8%	65.3%	64.9%	64.6%	64.5%	64.4%	64.2%	63.9%	63.7%			

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals	
												2016-2020	2020-2025
<b>Projected deficits in the adjusted baseline<sup>1</sup></b> .....	578	535	547	556	666	739	785	947	973	981	1,151	3,044	7,880
Percent of GDP .....	3.2%	2.8%	2.8%	2.7%	3.1%	3.3%	3.3%	3.9%	3.8%	3.7%	4.1%	2.9%	3.4%
<b>Proposals in the 2016 Budget:<sup>2</sup></b>													
<b>Tax reforms and investments to support working families:</b>													
Middle-class and pro-work tax reforms .....	3	10	26	28	28	28	29	31	31	32	33	120	277
Child care for all low- and moderate-income families with young children .....		3	4	5	6	7	8	9	11	12	14	24	78
Partner with States to provide tuition-free quality community college .....		*	1	2	3	5	6	8	9	12	13	12	60
Capital gains tax reform .....		-4	-9	-18	-21	-22	-22	-22	-23	-24	-25	-91	-208
Financial fee .....			-6	-11	-11	-11	-12	-12	-12	-13	-13	-50	-112
Proposals to address high-income tax avoidance <sup>3</sup> .....		-6	-8	-9	-9	-10	-10	-11	-12	-13	-12	-42	-101
Debt service .....		_*	_*	-1	-1	-1	-1	-1	-1	-1	-1	-3	-8
Total, tax reforms and investments to support working families .....	-1	-8	-9	-4	-6	-4	-1	1	3	6	10	-31	-13
<b>Additional investments in growing the economy and creating opportunity:</b>													
Surface transportation reauthorization .....		3	10	15	17	18	19	16	10	6	4	61	116
Transition revenue from business tax reform <sup>4</sup> .....			-35	-56	-54	-52	-50	-20	.....	.....	.....	-248	-268
Investments in early education and children's health <sup>5</sup> .....			*	5	8	10	10	11	12	12	11	31	88
Tobacco tax financing .....			-8	-11	-11	-10	-10	-9	-9	-8	-8	-51	-95
Additional investments in education, innovation, infrastructure, and security .....	-1	37	54	56	56	48	40	-20	-47	-59	-68	252	96
Additional mandatory and tax proposals .....	1	-30	-12	15	-28	-33	-38	-93	-46	-2	-53	-89	-322
Debt service .....	*	_*	-1	-1	-1	-1	-2	-4	-7	-10	-13	-4	-39
Total, additional investments .....	*	-33	-12	28	-9	-22	-1	-100	-88	-62	-127	-48	-425
<b>Additional deficit reduction from health, tax, and immigration reform:</b>													
Health savings <sup>6</sup> .....	5	6	-6	-17	-26	-35	-45	-54	-64	-75	-86	-78	-402
Reforms to high-income tax expenditures <sup>7</sup> .....			-35	-46	-52	-58	-63	-68	-72	-82	-86	-253	-638
Immigration reform .....		6	-1	-10	-15	-17	-18	-20	-23	-29	-31	-37	-158
Debt service .....	*	_*	-1	-3	-7	-11	-16	-22	-29	-37	-46	-22	-173
Total, additional deficit reduction .....	5	-23	-54	-82	-106	-127	-147	-169	-193	-223	-249	-391	-1,371
<b>Subtotal, tax reforms, investments, and additional deficit reduction</b> .....	<b>4</b>	<b>-63</b>	<b>-75</b>	<b>-58</b>	<b>-121</b>	<b>-152</b>	<b>-149</b>	<b>-268</b>	<b>-278</b>	<b>-278</b>	<b>-367</b>	<b>-470</b>	<b>-1,809</b>
<b>Other changes to deficits:</b>													
Reductions in Overseas Contingency Operations .....	_*	-11	-29	-41	-48	-51	-53	-71	-81	-85	-87	-180	-557
Replacement of mandatory sequestration .....	.....	11	18	18	19	20	21	21	27	29	1	86	185

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

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

												Totals			
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016–2020	2016–2025		
Proposed Budget Control Act adjustment for disaster relief and wildfires .....	*	2	3	3	3	3	1	1	1	1	1	1	1	12	18
Debt service and indirect interest effects .....	*	*	*	-1	-1	-2	-4	-5	-7	-10	-13	-4	-4	-43	-43
Total, other changes to deficits .....	*	3	-9	-20	-28	-33	-35	-54	-60	-65	-97	-86	-86	-397	-397
<b>Total proposals in the 2016 Budget .....</b>	<b>4</b>	<b>-61</b>	<b>-84</b>	<b>-77</b>	<b>-148</b>	<b>-185</b>	<b>-184</b>	<b>-321</b>	<b>-338</b>	<b>-343</b>	<b>-464</b>	<b>-556</b>	<b>-556</b>	<b>-2,206</b>	<b>-2,206</b>
<b>Resulting deficits in 2016 Budget .....</b>	<b>583</b>	<b>474</b>	<b>463</b>	<b>479</b>	<b>518</b>	<b>554</b>	<b>600</b>	<b>626</b>	<b>635</b>	<b>639</b>	<b>687</b>	<b>2,488</b>	<b>2,488</b>	<b>5,674</b>	<b>5,674</b>
Percent of GDP .....	3.2%	2.5%	2.3%	2.3%	2.4%	2.5%	2.6%	2.6%	2.5%	2.4%	2.5%	2.4%	2.4%	2.4%	2.5%
<b>Memorandum:</b>															
<b>Debt held by the public in the adjusted baseline .....</b>	<b>13,502</b>	<b>14,159</b>	<b>14,828</b>	<b>15,505</b>	<b>16,286</b>	<b>17,134</b>	<b>18,018</b>	<b>19,066</b>	<b>20,140</b>	<b>21,216</b>	<b>22,459</b>				
Percent of GDP .....	75.1%	75.2%	75.2%	75.2%	75.6%	76.2%	76.8%	77.9%	78.9%	79.6%	80.8%				
<b>Debt held by the public in the 2016 Budget .....</b>	<b>13,506</b>	<b>14,108</b>	<b>14,705</b>	<b>15,315</b>	<b>15,959</b>	<b>16,635</b>	<b>17,349</b>	<b>18,085</b>	<b>18,830</b>	<b>19,577</b>	<b>20,371</b>				
Percent of GDP .....	75.1%	75.0%	74.6%	74.3%	74.1%	74.0%	74.0%	73.9%	73.7%	73.5%	73.3%				

\* \$500 million or less.

<sup>1</sup> See Tables S-4 and S-7 for information on the adjusted baseline.

<sup>2</sup> For total deficit reduction since January 2011, see Table S-3.

<sup>3</sup> Includes proposals to limit the total accrual of tax-favored retirement benefits and conform SECA taxes for professional service businesses.

<sup>4</sup> Business tax reform transition revenue finances the \$126.5 billion in budget authority for new surface transportation investments (the PAYGO portion of the reauthorization proposal) plus \$111.9 billion of cash transfers necessary to ensure Transportation Trust Fund solvency for all programs proposed to be funded via the

Transportation Trust Fund over the six-year reauthorization period, leaving an additional \$29.7 billion for deficit reduction.

<sup>5</sup> Includes proposals to support Preschool for All, extend the Maternal, Infant, and Early Childhood Home Visiting program, and extend CHIP funding through 2019.

<sup>6</sup> Includes all HHS health savings and OPM FEHBP savings.

<sup>7</sup> Includes proposals to reduce the value of certain tax expenditures and implement the Buffett Rule by imposing a new "Fair Share Tax."

**Table S-3. Cumulative Deficit Reduction**

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

	2016-2025
<b>Deficit reduction achieved through January 2015, excluding Overseas Contingency Operations (OCO):</b>	
<b>Enacted deficit reduction excluding pending Joint Committee enforcement:</b>	
Discretionary savings <sup>1</sup> .....	-1,634
Mandatory savings .....	-97
Revenues .....	-776
Debt service .....	-848
Subtotal, enacted deficit reduction excluding pending Joint Committee enforcement .....	-3,355
<b>Pending Joint Committee enforcement:<sup>2</sup></b>	
Discretionary cap reductions .....	-532
Mandatory sequestration .....	-185
Debt service .....	-172
Subtotal, pending Joint Committee enforcement .....	-888
Total, deficit reduction achieved, excluding OCO .....	-4,243
<b>Tax reforms and investments to support working families:</b>	
Tax reform and investment proposals <sup>3</sup> .....	-5
Debt service .....	-8
Total, tax reforms and investments to support working families .....	-13
<b>Additional investments in growing the economy and creating opportunity:</b>	
Investment proposals and offsets <sup>4</sup> .....	-386
Debt service .....	-39
Total, additional investments .....	-425
<b>Additional deficit reduction from health, tax, and immigration reform:</b>	
Health savings .....	-402
Reforms to high-income tax expenditures .....	-638
Immigration reform .....	-158
Debt service .....	-173
Total, additional deficit reduction .....	-1,371
<b>Subtotal, tax reforms, investments, and additional deficit reduction .....</b>	<b>-1,809</b>
<b>Other changes to deficits:<sup>1</sup></b>	
Replacement of mandatory sequestration .....	185
Proposed Budget Control Act cap adjustment for disaster relief and wildfires .....	18
Debt service and indirect interest effects .....	41
Total, other changes to deficits .....	244
<b>Grand total, achieved and proposed deficit reduction excluding OCO .....</b>	<b>-5,808</b>

**Table S-3. Cumulative Deficit Reduction—Continued**

(Deficit reduction (-) or increase (+) in billions of dollars)	2016-2025
<b>Memorandum, revenue and outlay effects of achieved and proposed deficit reduction:</b>	
Enacted outlay reductions and 2016 Budget spending proposals .....	-3,438
Enacted receipt increases and 2016 Budget tax proposals .....	-2,212
Immigration reform .....	-158
<b>Memorandum, savings in Overseas Contingency Operations (OCO):</b>	
Enacted reduction in OCO funding .....	-1,016
Proposed reductions in OCO .....	-557
Debt service .....	-354
Total, savings in overseas contingency operations (OCO) .....	-1,927

<sup>1</sup> Excludes savings from reductions in OCO.

<sup>2</sup> Consists of mandatory sequestration for 2016-2024 and discretionary cap reductions for 2016-2021.

<sup>3</sup> See Table S-2 for details on tax reform and investment proposals.

<sup>4</sup> See Table S-2 for details on additional investment proposals.

Table S-4. Adjusted Baseline by Category<sup>1</sup>

(In billions of dollars)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
													2016-2020	2016-2025	
<b>Outlays:</b>															
Appropriated ("discretionary") programs:															
Defense .....	596	589	631	659	665	673	687	699	717	734	752	770	3,315	6,987	
Non-defense .....	525	558	563	568	569	576	585	595	607	621	635	650	2,860	5,968	
Subtotal, appropriated programs ..	1,121	1,147	1,194	1,227	1,234	1,248	1,271	1,293	1,324	1,355	1,388	1,420	6,174	12,955	
Mandatory programs:															
Social Security .....	845	891	938	991	1,051	1,116	1,184	1,253	1,325	1,402	1,483	1,569	5,280	12,312	
Medicare .....	505	529	585	596	608	675	727	782	875	906	934	1,038	3,190	7,725	
Medicaid .....	301	329	344	364	382	403	423	447	473	501	531	567	1,916	4,434	
Other mandatory programs .....	504	627	680	672	690	739	767	797	843	845	848	899	3,549	7,781	
Subtotal, mandatory programs .....	2,156	2,375	2,548	2,623	2,730	2,932	3,101	3,278	3,516	3,654	3,797	4,073	13,934	32,252	
Net interest .....	229	229	283	364	429	493	560	619	681	744	801	857	2,129	5,832	
Adjustments for disaster costs <sup>2</sup> .....	.....	2	6	8	8	9	9	10	10	10	10	10	40	90	
Joint Committee enforcement <sup>3</sup> .....	.....	.....	-67	-97	-103	-106	-107	-108	-55	-38	-33	-3	-479	-716	
Total outlays .....	3,506	3,753	3,964	4,124	4,299	4,577	4,834	5,093	5,477	5,725	5,963	6,357	21,798	50,412	
<b>Receipts:</b>															
Individual income taxes .....	1,395	1,477	1,610	1,707	1,814	1,915	2,026	2,146	2,271	2,400	2,529	2,661	9,072	21,078	
Corporation income taxes .....	321	342	433	434	441	448	455	466	481	496	510	521	2,212	4,686	
Social insurance and retirement receipts:															
Social Security payroll taxes .....	736	766	797	839	880	920	958	1,010	1,060	1,107	1,159	1,208	4,395	9,939	
Medicare payroll taxes .....	224	234	244	257	270	284	295	311	326	341	357	372	1,351	3,058	
Unemployment insurance .....	55	56	55	54	53	50	51	52	53	56	57	58	262	539	
Other retirement .....	9	9	9	10	11	11	11	12	13	13	14	15	53	119	
Excise taxes .....	93	96	100	105	107	109	112	115	118	121	125	129	533	1,141	
Estate and gift taxes .....	19	20	21	23	24	26	27	29	30	32	34	36	121	283	
Customs duties .....	34	37	39	42	45	48	50	53	56	58	62	65	224	517	
Deposits of earnings, Federal Reserve System .....	99	94	77	48	39	41	46	52	56	61	65	68	251	553	
Other miscellaneous receipts .....	37	45	43	59	58	60	63	63	65	67	70	72	282	619	
Total receipts .....	3,021	3,175	3,430	3,577	3,743	3,910	4,094	4,308	4,530	4,753	4,981	5,206	18,755	42,532	
<b>Deficit .....</b>	<b>485</b>	<b>578</b>	<b>535</b>	<b>547</b>	<b>556</b>	<b>666</b>	<b>739</b>	<b>785</b>	<b>947</b>	<b>973</b>	<b>981</b>	<b>1,151</b>	<b>3,044</b>	<b>7,880</b>	
Net interest .....	229	229	283	364	429	493	560	619	681	744	801	857	2,129	5,832	
<b>Primary deficit .....</b>	<b>256</b>	<b>349</b>	<b>251</b>	<b>183</b>	<b>127</b>	<b>173</b>	<b>180</b>	<b>165</b>	<b>266</b>	<b>229</b>	<b>180</b>	<b>294</b>	<b>915</b>	<b>2,049</b>	
On-budget deficit .....	514	590	532	535	527	617	662	692	833	829	809	943	2,872	6,978	
Off-budget deficit / surplus (-) .....	-30	-12	3	12	30	49	78	93	114	144	173	208	171	902	



**Table S-4. Adjusted Baseline by Category<sup>1</sup>—Continued**

(In billions of dollars)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
													2016-2020	2016-2025	
<b>Memorandum, budget authority for appropriated programs:<sup>4</sup></b>															
Defense .....	606	586	642	657	671	686	701	716	734	752	770	789	3,357	7,117	
Non-defense .....	523	529	537	547	559	572	584	596	611	626	641	657	2,798	5,930	
Total, appropriated funding .....	1,129	1,115	1,179	1,203	1,230	1,257	1,285	1,313	1,345	1,377	1,411	1,446	6,155	13,046	

<sup>1</sup> See Table S-7 for information on adjustments to the Balanced Budget and Emergency Deficit Control Act (BBEDCA) baseline.

<sup>2</sup> 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.

<sup>3</sup> Consists of mandatory sequestration for 2016-2024 and discretionary cap reductions for 2016-2021.

<sup>4</sup> Excludes discretionary cap reductions for Joint Committee enforcement.

Table S-5. Proposed Budget by Category

(In billions of dollars)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
													2016-	2016-	
													2020	2025	
<b>Outlays:</b>															
Appropriated ("discretionary") programs:															
Defense .....	596	589	605	594	582	581	588	595	608	621	633	646	2,951	6,053	
Non-defense .....	525	558	563	581	586	592	594	599	594	597	608	619	2,916	5,933	
Subtotal, appropriated programs .....	1,121	1,146	1,168	1,175	1,169	1,172	1,182	1,194	1,202	1,218	1,241	1,265	5,867	11,986	
Mandatory programs:															
Social Security .....	845	891	938	992	1,051	1,115	1,182	1,251	1,323	1,400	1,481	1,566	5,278	12,298	
Medicare .....	505	530	583	584	585	645	689	735	820	842	857	954	3,086	7,294	
Medicaid .....	301	333	351	364	382	404	427	450	476	504	534	567	1,928	4,459	
Other mandatory programs .....	504	628	662	723	785	800	825	860	858	907	959	962	3,796	8,342	
Allowance for immigration reform .....	.....	.....	8	11	18	24	28	29	35	41	48	56	89	298	
Subtotal, mandatory programs .....	2,156	2,381	2,543	2,674	2,822	2,988	3,151	3,325	3,511	3,693	3,879	4,105	14,177	32,691	
Net interest .....	229	229	283	361	424	483	544	597	649	700	744	785	2,096	5,571	
Adjustments for disaster costs <sup>1</sup> .....	.....	2	6	8	8	9	9	10	10	10	10	10	40	90	
Total outlays .....	3,506	3,759	3,999	4,218	4,423	4,653	4,886	5,126	5,372	5,621	5,875	6,165	22,180	50,338	
<b>Receipts:</b>															
Individual income taxes .....	1,395	1,478	1,646	1,770	1,887	2,000	2,118	2,244	2,374	2,508	2,643	2,781	9,421	21,972	
Corporation income taxes .....	321	342	473	500	503	507	513	493	490	505	519	530	2,496	5,033	
Social insurance and retirement receipts:															
Social Security payroll taxes .....	736	766	801	844	885	926	964	1,017	1,067	1,114	1,166	1,215	4,420	9,999	
Medicare payroll taxes .....	224	234	245	259	273	287	298	314	330	345	361	376	1,362	3,088	
Unemployment insurance .....	55	56	56	60	60	57	58	59	64	66	68	70	291	619	
Other retirement .....	9	9	9	10	11	11	11	12	13	13	14	15	53	119	
Excise taxes .....	93	96	112	120	122	124	126	129	131	134	137	141	605	1,278	
Estate and gift taxes .....	19	20	21	30	33	36	39	42	46	49	54	59	159	409	
Customs duties .....	34	37	38	42	45	47	50	52	55	58	61	64	222	514	
Deposits of earnings, Federal Reserve System .....	99	94	77	48	39	41	46	52	56	61	65	68	251	553	
Other miscellaneous receipts .....	37	45	43	59	59	60	63	64	66	68	70	72	285	625	
Allowance for immigration reform .....	.....	.....	2	12	28	39	45	47	55	64	77	87	126	456	
Total receipts .....	3,021	3,176	3,525	3,755	3,944	4,135	4,332	4,525	4,746	4,986	5,236	5,478	19,692	44,664	
<b>Deficit .....</b>	<b>485</b>	<b>583</b>	<b>474</b>	<b>463</b>	<b>479</b>	<b>518</b>	<b>554</b>	<b>600</b>	<b>626</b>	<b>635</b>	<b>639</b>	<b>687</b>	<b>2,488</b>	<b>5,674</b>	
Net interest .....	229	229	283	361	424	483	544	597	649	700	744	785	2,096	5,571	
<b>Primary deficit / surplus (-) .....</b>	<b>256</b>	<b>353</b>	<b>191</b>	<b>102</b>	<b>55</b>	<b>34</b>	<b>10</b>	<b>4</b>	<b>-23</b>	<b>-65</b>	<b>-106</b>	<b>-99</b>	<b>392</b>	<b>103</b>	
On-budget deficit .....	514	595	477	454	453	475	484	516	521	501	476	488	2,342	4,844	
Off-budget deficit / surplus (-) .....	-30	-13	-3	9	26	43	70	84	105	134	162	199	146	830	

**Table S-5. Proposed Budget by Category—Continued**

(In billions of dollars)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
													2016-2020	2016-2025	
<b>Memorandum, budget authority for appropriated programs:</b>															
Defense .....	606	586	612	573	584	592	598	610	622	635	648	661	2,959	6,135	
Non-defense .....	523	528	543	565	575	584	590	601	586	599	612	625	2,856	5,878	
Total, appropriated funding .....	1,129	1,114	1,155	1,138	1,159	1,176	1,188	1,211	1,208	1,234	1,260	1,286	5,815	12,013	

<sup>1</sup>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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Averages	
													2016-2020	2016-2025
<b>Outlays:</b>														
Appropriated ("discretionary") programs:														
Defense .....	3.5	3.3	3.2	3.0	2.8	2.7	2.6	2.5	2.5	2.4	2.4	2.3	2.3	2.9
Non-defense .....	3.0	3.1	3.0	2.9	2.8	2.7	2.6	2.6	2.4	2.3	2.3	2.2	2.2	2.8
Subtotal, appropriated programs .....	6.5	6.4	6.2	6.0	5.7	5.4	5.3	5.1	4.9	4.8	4.7	4.5	4.5	5.3
Mandatory programs:														
Social Security .....	4.9	5.0	5.0	5.0	5.1	5.2	5.3	5.3	5.4	5.5	5.6	5.6	5.6	5.1
Medicare .....	2.9	2.9	3.1	3.0	2.8	3.0	3.1	3.1	3.3	3.3	3.2	3.4	3.4	3.1
Medicaid .....	1.7	1.9	1.9	1.8	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.0	2.0	1.9
Other mandatory programs .....	2.9	3.5	3.5	3.7	3.8	3.7	3.7	3.7	3.5	3.6	3.6	3.5	3.5	3.6
Allowance for immigration reform .....	.....	.....	*	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1
Subtotal, mandatory programs .....	12.5	13.2	13.5	13.6	13.7	13.9	14.0	14.2	14.3	14.5	14.6	14.8	14.8	14.1
Net interest .....	1.3	1.3	1.5	1.8	2.1	2.2	2.4	2.5	2.7	2.7	2.8	2.8	2.8	2.4
Adjustments for disaster costs <sup>1</sup> .....	.....	*	*	*	*	*	*	*	*	*	*	*	*	*
Total outlays .....	20.3	20.9	21.3	21.4	21.5	21.6	21.7	21.9	21.9	22.0	22.0	22.2	22.2	21.7
<b>Receipts:</b>														
Individual income taxes .....	8.1	8.2	8.7	9.0	9.2	9.3	9.4	9.6	9.7	9.8	9.9	10.0	10.0	9.1
Corporation income taxes .....	1.9	1.9	2.5	2.5	2.4	2.4	2.3	2.1	2.0	2.0	1.9	1.9	1.9	2.2
Social insurance and retirement receipts:														
Social Security payroll taxes .....	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.4	4.4	4.4	4.4	4.4	4.3
Medicare payroll taxes .....	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3
Unemployment insurance .....	0.3	0.3	0.3	0.3	0.3	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	0.5	0.5	0.5	0.5	0.5	0.5	0.6
Estate and gift taxes .....	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	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
Deposits of earnings, Federal Reserve System..	0.6	0.5	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other miscellaneous receipts .....	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Allowance for immigration reform .....	.....	.....	*	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.1
Total receipts .....	17.5	17.7	18.7	19.1	19.1	19.2	19.3	19.3	19.4	19.5	19.6	19.7	19.7	19.3
<b>Deficit .....</b>	<b>2.8</b>	<b>3.2</b>	<b>2.5</b>	<b>2.3</b>	<b>2.3</b>	<b>2.4</b>	<b>2.5</b>	<b>2.6</b>	<b>2.6</b>	<b>2.5</b>	<b>2.4</b>	<b>2.5</b>	<b>2.4</b>	<b>2.5</b>
Net interest .....	1.3	1.3	1.5	1.8	2.1	2.2	2.4	2.5	2.7	2.7	2.8	2.8	2.8	2.4
<b>Primary deficit / surplus (-) .....</b>	<b>1.5</b>	<b>2.0</b>	<b>1.0</b>	<b>0.5</b>	<b>0.3</b>	<b>0.2</b>	*	*	<b>-0.1</b>	<b>-0.3</b>	<b>-0.4</b>	<b>-0.4</b>	<b>0.1</b>	<b>0.1</b>
On-budget deficit .....	3.0	3.3	2.5	2.3	2.2	2.2	2.2	2.2	2.1	2.0	1.8	1.8	1.8	2.1
Off-budget deficit / surplus (-) .....	-0.2	-0.1	-*	*	0.1	0.2	0.3	0.4	0.4	0.5	0.6	0.7	0.7	0.3

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

(As a percent of GDP)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Averages		
													2016-2020	2016-2025	
<b>Memorandum, budget authority for appropriated programs:</b>															
Defense .....	3.5	3.3	3.3	2.9	2.8	2.7	2.7	2.6	2.5	2.5	2.4	2.4	2.4	2.9	2.7
Non-defense .....	3.0	2.9	2.9	2.9	2.8	2.7	2.6	2.6	2.4	2.3	2.3	2.2	2.2	2.8	2.6
Total, appropriated funding .....	6.6	6.2	6.1	5.8	5.6	5.5	5.3	5.2	4.9	4.8	4.7	4.6	4.6	5.7	5.3

\*0.05 percent of GDP or less.

<sup>1</sup>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. Proposed Budget in Population- and Inflation-Adjusted Dollars**

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Outlays:</b>										
Appropriated ("discretionary") programs:										
Defense .....	605	577	548	530	520	510	505	500	495	489
Non-defense .....	563	564	552	540	525	513	493	481	475	469
Subtotal, appropriated programs .....	1,168	1,141	1,100	1,069	1,045	1,023	998	981	970	958
Mandatory programs:										
Social Security .....	938	963	989	1,017	1,045	1,071	1,099	1,127	1,157	1,187
Medicare .....	583	567	551	588	609	630	681	678	670	723
Medicaid .....	351	354	360	368	377	386	396	406	418	430
Other mandatory programs .....	662	702	739	730	729	737	712	731	749	729
Allowance for immigration reform .....	8	11	17	22	25	25	29	33	38	42
Subtotal, mandatory programs .....	2,543	2,596	2,656	2,725	2,785	2,849	2,917	2,975	3,031	3,111
Net interest .....	283	351	399	441	481	511	539	564	581	595
Adjustments for disaster costs <sup>1</sup> .....	6	7	8	8	8	8	8	8	8	8
Total outlays .....	3,999	4,095	4,163	4,243	4,319	4,392	4,462	4,528	4,590	4,672
<b>Receipts:</b>										
Individual income taxes .....	1,646	1,719	1,776	1,824	1,872	1,922	1,972	2,021	2,065	2,108
Corporation income taxes .....	473	485	473	463	453	423	407	407	405	402
Social insurance and retirement receipts:										
Social Security payroll taxes .....	801	819	833	844	852	871	886	898	911	921
Medicare payroll taxes .....	245	251	257	261	264	269	274	278	282	285
Unemployment insurance .....	56	59	56	52	51	51	53	53	53	53
Other retirement .....	9	10	10	10	10	10	10	11	11	11
Excise taxes .....	112	117	115	113	112	110	109	108	107	107
Estate and gift taxes .....	21	30	31	33	34	36	38	40	42	44
Customs duties .....	38	41	42	43	44	45	46	47	48	49
Deposits of earnings, Federal Reserve System .....	77	46	37	37	41	44	47	49	51	51
Other miscellaneous receipts .....	43	58	55	55	56	55	55	54	55	55
Allowance for immigration reform .....	2	12	26	36	40	40	46	52	60	66
Total receipts .....	3,525	3,646	3,712	3,771	3,829	3,877	3,943	4,017	4,091	4,152
<b>Deficit .....</b>	<b>474</b>	<b>449</b>	<b>451</b>	<b>472</b>	<b>490</b>	<b>514</b>	<b>520</b>	<b>511</b>	<b>499</b>	<b>520</b>
Net interest .....	283	351	399	441	481	511	539	564	581	595
<b>Primary deficit / surplus (-) .....</b>	<b>191</b>	<b>99</b>	<b>51</b>	<b>31</b>	<b>9</b>	<b>3</b>	<b>-19</b>	<b>-52</b>	<b>-82</b>	<b>-75</b>
On-budget deficit .....	477	440	427	433	428	442	433	403	372	370
Off-budget deficit / surplus (-) .....	-3	9	24	39	62	72	87	108	127	151

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

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Memorandum, budget authority for appropriated programs:</b>										
Defense .....	612	556	550	540	529	523	517	512	506	501
Non-defense .....	543	548	541	533	521	515	487	482	478	474
Total, appropriated funding .....	1,155	1,105	1,091	1,073	1,050	1,037	1,003	994	984	974
<b>Memorandum, index of population growth and inflation .</b>	1.00	1.03	1.06	1.10	1.13	1.17	1.20	1.24	1.28	1.32

<sup>1</sup>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-8. Bridge from Balanced Budget and Emergency Deficit Control Act (BBEDCA) Baseline to Adjusted Baseline**

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals	
													2016-2020	2016-2025
<b>BBEDCA baseline deficit</b> .....	485	565	544	594	617	711	785	835	945	953	956	1,093	3,253	8,084
<b>Adjustments for current policy:</b>														
Continue tax benefits provided under the American Taxpayer Relief Act <sup>1</sup> .....					1	22	24	24	24	24	24	24	47	166
Prevent reduction in Medicare physician payments .....		5	9	5	7	9	11	12	12	13	14	15	41	108
Reflect incremental cost of funding existing Pell maximum grant award .....			1	3	1	1	1	1	1	1	1	1	7	11
Reflect Postal Service default on retiree health benefit payments .....		6	6	-1	-1	-1	-1	-1	-1	-1	-1	-1	3	-1
Subtotal .....	11	15	7	9	9	32	35	36	37	37	38	38	99	285
<b>Adjustments for provisions contained in the Budget Control Act:</b>														
Set discretionary budget authority at cap levels <sup>2</sup> .....				28	34	36	36	35	33	32	33	34	169	333
Reflect Joint Committee enforcement <sup>3</sup> .....			-56	-89	-103	-106	-107	-108	-55	-38	-33	-3	-461	-698
Subtotal .....			-28	-56	-67	-70	-72	-75	-22	-6	*	31	-292	-365
<b>Adjustments for emergency and disaster costs:</b>														
Remove non-recurring emergency costs .....				-3	-6	-9	-12	-13	-13	-14	-14	-14	-42	-110
Add placeholder for future emergency costs <sup>4</sup> .....		2	6	8	8	9	9	10	10	10	10	10	40	90
<b>Reclassify surface transportation outlays:</b>														
Remove outlays from appropriated category .....	-57	-58	-60	-60	-59	-59	-59	-59	-60	-62	-63	-64	-296	-604
Add outlays to mandatory category .....	57	58	60	60	59	59	59	59	60	62	63	64	296	604
Subtotal .....														
Total program adjustments .....		13	-10	-47	-59	-41	-40	-42	11	28	33	64	-196	-101
Debt service on adjustments .....		*	*	*	-2	-4	-6	-8	-9	-9	-8	-6	-13	-52
Total adjustments .....		13	-9	-47	-61	-45	-46	-50	2	19	26	58	-209	-154
<b>Adjusted baseline deficit</b> .....	<b>485</b>	<b>578</b>	<b>535</b>	<b>547</b>	<b>556</b>	<b>666</b>	<b>739</b>	<b>785</b>	<b>947</b>	<b>973</b>	<b>981</b>	<b>1,151</b>	<b>3,044</b>	<b>7,880</b>

\*\$500 million or less.  
<sup>1</sup>The baseline permanently continues the tax benefits provided to individuals and families that were extended only through taxable year 2017 under ATRA.  
<sup>2</sup>Includes adjustments for discretionary program integrity funding and associated mandatory benefit savings.  
<sup>3</sup>Consists of mandatory sequestration for 2017-2024 and discretionary cap reductions for 2016-2021.  
<sup>4</sup>These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction.



**Table S-9. Mandatory and Receipt Proposals**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals	
												2016-2020	2016-2025
<b>Mandatory Initiatives and Savings:</b>													
<b>Agriculture:</b>													
Reduce premium subsidies for harvest price revenue protection and improve prevented planting coverage .....	-1,129	-1,374	-1,560	-1,614	-1,650	-1,675	-1,709	-1,739	-1,773	-1,776	-1,776	-7,327	-15,999
Reauthorize Secure Rural Schools .....	178	190	105	61	37	8	.....	.....	.....	.....	.....	401	401
Enact Food Safety and Inspection Service (FSIS) fee .....	-4	-4	-4	-4	-5	-5	-5	-5	-5	-5	-5	-22	-47
Enact biobased labeling fee .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Enact Grain Inspection, Packers, and Stockyards Administration (GIPSA) fee .....	-30	-30	-30	-30	-30	-30	-30	-30	-30	-30	-30	-150	-300
Enact Animal Plant and Health Inspection Service (APHIS) fee .....	-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-34	-131	-291
Enact NRCS Conservation user fee .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Establish RHS Guaranteed Underwriting System fee .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Increase funding for Supplemental Nutrition Assistance Program (SNAP) Employment & Training <sup>1</sup> .....	.....	13	25	25	25	25	25	25	25	25	25	88	213
Create State option to improve SNAP access for elderly .....	.....	9	21	34	41	48	54	60	67	74	80	153	488
Outyear mandatory effects of discretionary changes to the Conservation Stewardship Program .....	.....	-54	-54	-54	-54	-54	-54	-54	-54	-54	-54	-216	-486
Total, Agriculture .....	178	-984	-1,350	-1,555	-1,628	-1,687	-1,715	-1,744	-1,768	-1,796	-1,794	-7,204	-16,021
<b>Commerce:</b>													
Enact Scale-Up Manufacturing Initiative .....	.....	.....	163	365	365	365	.....	.....	.....	.....	.....	1,258	1,258
Expand National Network of Manufacturing Institutes .....	.....	90	190	280	390	390	390	290	200	100	.....	950	1,930
Total, Commerce .....	.....	253	555	645	755	755	390	290	200	100	.....	2,208	3,188
<b>Education:</b>													
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
Enact Teaching for Tomorrow .....	.....	50	250	550	850	1,000	950	750	450	150	.....	2,700	5,000
Partner with States to provide tuition-free quality community college .....	.....	41	951	2,401	3,477	4,822	6,408	7,653	9,443	11,914	13,175	11,692	60,285
Extend Pell CPI Increase .....	.....	.....	.....	226	1,104	2,055	3,044	4,095	5,208	6,389	7,624	3,385	29,745
Reform student loan Income-Based Repayment plans <sup>2</sup> .....	.....	-1,143	-678	-940	-1,331	-1,612	-1,683	-1,703	-1,727	-1,850	-1,910	-5,704	-14,577
Reform and expand Perkins loan program .....	.....	-418	-1,138	-944	-830	-736	-652	-623	-602	-584	-560	-4,066	-7,087
Enact student aid reforms .....	.....	-16	-57	-58	-83	-73	-50	-21	14	37	61	-287	-246
Implement College Opportunity and Graduation Bonus Program .....	.....	123	360	481	671	684	692	702	709	719	727	2,319	5,868
Total, Education .....	.....	-1,233	923	4,826	9,314	13,500	17,482	20,640	24,055	27,050	28,473	27,330	145,030

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	Totals													
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025	
<b>Energy:</b>														
Enact nuclear waste management program .....					90	170	400	520	760	-1,394	764	260	1,310	
Reauthorize special assessment from domestic nuclear utilities <sup>3</sup> .....		-204	-208	-213	-218	-223	-228	-233	-238	-244	-249	-1,066	-2,258	
Establish Southwestern Power Administration Purchase Power Drought Fund .....		-15	-15	5	-15	-2	.....	.....	.....	24	-15	-42	-33	
Total, Energy .....		-219	-223	-208	-143	-55	172	287	522	-1,614	500	-848	-981	
<b>Health and Human Services:</b>														
HHS health savings:														
Medicare providers:														
Encourage delivery system reform:														
Reform Medicare physician payments to promote participation in high-quality and efficient health care delivery systems .....	260	430	770	980	1,720	5,190	5,660	6,420	6,680	6,980	9,160	9,090	43,990	
Make permanent the Medicare primary care incentive payment in a budget neutral manner .....														--
Encourage efficient care by improving incentives to provide care in the most appropriate ambulatory setting .....			-430	-1,160	-2,050	-3,100	-3,750	-4,130	-4,520	-4,950	-5,430	-6,740	-29,500	
Allow ACOs to pay beneficiaries for primary care visits up to the applicable Medicare cost sharing amount .....														.....
Allow CMS to assign beneficiaries to Federally Qualified Health Centers and Rural Health Clinics participating in the Medicare Shared Savings Program .....														.....
Expand basis for beneficiary assignment for Accountable Care Organizations to include Nurse Practitioners, Physician Assistants, and Clinical Nurse Specialists .....														.....
Establish quality bonus payments for high-performing Part D plans .....														.....
Implement bundled payment for post-acute care .....						-430	-1,020	-1,690	-1,890	-2,040	-2,190	-430	-9,260	

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
												2016-2020	2016-2025	
Implement value-based purchasing for skilled nursing facilities (SNFs), home health agencies (HHAs), ambulatory surgical centers (ASCs), hospital outpatient departments (HOPDs), and community mental health centers (CMHCs) .....														
Establish a hospital-wide readmissions measure .....														
Extend accountability for hospital-acquired conditions .....														
Expand sharing Medicare data with qualified entities .....														
Improve beneficiary access:														
Eliminate the 190-day lifetime limit on inpatient psychiatric facility services .....		400	400	450	450	450	500	550	550	600	650	2,150	5,000	
Expand coverage of dialysis services for beneficiaries with acute kidney injury .....		-10	-20	-20	-20	-20	-20	-20	-20	-20	-30	-90	-200	
Bad debts:														
Reduce Medicare coverage of bad debts .....		-370	-1,250	-2,440	-3,100	-3,370	-3,590	-3,840	-4,100	-4,360	-4,660	-10,530	-31,080	
Graduate medical education:														
Better align graduate medical education payments with patient care costs .....		-1,000	-1,270	-1,390	-1,470	-1,570	-1,680	-1,790	-1,910	-2,030	-2,150	-6,700	-16,260	
Better align payments to rural providers with the cost of health care:														
Reduce Critical Access Hospital (CAH) payments from 101% of reasonable costs to 100% of reasonable costs .....		-110	-130	-150	-150	-170	-180	-190	-200	-220	-230	-710	-1,730	
Prohibit CAH designation for facilities that are less than 10 miles from the nearest hospital .....			-50	-60	-70	-70	-80	-80	-90	-100	-100	-320	-770	
Cut waste, fraud, and improper payments in Medicare:														
Reduce waste, fraud, and abuse in Medicare .....		110	112	34	-102	-226	-298	-329	-348	-375	-399	-72	-1,821	
Drug rebates and additional Part D savings:														
Align Medicare drug payment policies with Medicaid policies for low-income enrollees .....			-3,630	-8,680	-9,480	-11,000	-12,750	-14,100	-16,480	-19,200	-20,830	-32,790	-116,130	



**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
												2016-2020	2016-2025	
Clarify the Medicare Fraction in the Medicare DSH statute .....														
Strengthen the Independent Payment Advisory Board (IPAB) to reduce long-term drivers of Medicare cost growth .....	260	-2,700	-11,138	-20,996	-25,982	-29,756	-37,170	-43,188	-52,369	-59,468	-67,074	-9,065	-90,822	-20,880
Total, Medicare providers .....							-752	-1,059	-4,311	-5,693	-9,065			
Medicare structural reforms:														
Increase income-related premiums under Medicare Parts B and D .....					-2,090	-5,790	-7,870	-9,450	-11,350	-13,600	-16,260	-7,880	-7,880	-66,410
Modify the Part B deductible for new beneficiaries .....					-50	-70	-280	-400	-860	-990	-1,090	-120	-120	-3,740
Introduce a Part B premium surcharge for new beneficiaries who purchase near first-dollar Medigap coverage .....					-90	-220	-370	-530	-710	-910	-1,140	-310	-310	-3,970
Introduce home health co-payments for new beneficiaries .....					-20	-50	-80	-110	-150	-190	-230	-70	-70	-830
Encourage the use of generic drugs by low-income beneficiaries .....			-550	-770	-850	-920	-990	-1,070	-1,150	-1,230	-1,330	-3,090	-3,090	-8,860
Total, Medicare structural reforms .....			-550	-770	-3,100	-7,050	-9,590	-11,560	-14,220	-16,920	-20,050	-11,470	-11,470	-83,810
Total, Medicare reforms .....		45	93	153	633	858	1,776	1,225	4,525	2,903	6,137	1,782	1,782	18,348
Interactions and other:														
Medicaid:														
Limit Medicaid reimbursement of durable medical equipment based on Medicare rates .....		-305	-330	-355	-380	-410	-435	-465	-495	-530	-565	-1,780	-1,780	-4,270
Rebase future Medicaid Disproportionate Share Hospital (DSH) allotments .....														-3,290
Reduce waste, fraud, and abuse in Medicaid .....		-54	-85	-116	-116	-115	-111	-111	-111	-107	-112	-486	-486	-1,038
Strengthen the Medicaid Drug Rebate program .....		-247	-467	-482	-502	-522	-552	-592	-657	-722	-817	-2,220	-2,220	-5,560
Exclude brand-name and authorized generic drug prices from Medicaid Federal upper limit (FUL) .....		-30	-60	-80	-80	-80	-90	-90	-90	-90	-90	-330	-330	-780
Increase access to and transparency of Medicaid drug pricing data .....		6	6	6	6	6	6	6	6	6	6	30	30	30
Create demonstration to address over-prescription of psychotropic medications for children in foster care .....		114	206	219	226	233	91	-11	-11	-9	-6	998	998	1,052
Allow States to develop age-specific health home programs .....		200	100	90	90	90	80	90	90	90	90	570	570	1,010





**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	Totals												
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025
Expedite procedures for claims with no material fact in dispute .....	127	127	127	127	127	127	127	127	127	127	127	635	1,270
Total, Medicare appeals .....	127	127	127	127	127	127	127	127	127	127	127	635	1,270
Health workforce investments:													
Create a competitive, value-based graduate medical education program ...	40	165	280	398	465	487	515	538	565	587	587	1,348	4,040
Extend the Medicaid primary care payment increase through CY 2016 and include additional providers .....	3,660	5,010	1,280	.....	.....	.....	.....	.....	.....	.....	.....	6,290	6,290
Invest in the National Health Service Corps .....	262	487	1,932	508	518	524	262	37	16	5	.....	2,299	2,619
Total, health workforce investments ...	3,660	5,312	1,932	788	916	989	749	552	554	570	587	9,937	12,949
Provide CMS Program Management implementation funding .....	25	300	75	.....	.....	.....	.....	.....	.....	.....	.....	400	400
Provide CMS Program Management implementation funding for Physician Payment Reform .....	60	180	180	210	90	30	30	.....	.....	.....	.....	570	600
Total, HHS health savings <sup>4</sup> .....	5,115	5,873	-5,941	-16,942	-25,845	-34,935	-44,554	-53,526	-63,119	-74,714	-85,587	-77,790	-399,290
Provide mandatory funding for tribal contract support costs:													
PAYGO effects .....	.....	.....	69	180	340	.....	.....	.....	.....	.....	.....	589	589
Nonscoreable reclassification .....	.....	.....	731	745	760	775	790	806	822	839	856	3,011	7,124
Total, provide mandatory funding for tribal contract support costs .....	.....	.....	800	925	1,100	775	790	806	822	839	856	3,600	7,713
Annual reduction to discretionary spending limits (non-add) .....	.....	.....	-731	-745	-760	-775	-790	-806	-822	-839	-856	-3,011	-7,124
Extend CHIP funding through 2019 <sup>3</sup> .....	130	4,049	4,018	4,159	-625	150	.....	.....	.....	.....	.....	11,731	11,881
Promote Family Based Care .....	78	43	19	1	-19	-29	-39	-41	-43	-38	122	.....	-68
Provide enhanced funding for Tribes to implement Title IV-E programs .....	27	30	30	28	5	4	4	4	4	4	4	94	114
Establish Title IV-E funding for prevention and permanency services .....	30	41	41	41	51	57	58	56	61	84	108	220	587
Expand eligibility through age 23 for Chafee Foster Care Independence Program .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Modernize child support and create a Child Support Research Fund .....	150	169	269	290	360	396	438	436	433	305	.....	1,238	3,246
Reauthorize Family Connection Grants .....	.....	.....	10	3	1	.....	.....	.....	.....	.....	.....	14	14
Repurpose Temporary Assistance for Needy Families (TANF) Contingency Fund to support Pathways to Jobs initiative .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Reauthorize the Personal Responsibility Education Program (PREP) .....	2	24	57	74	75	73	51	18	1	.....	.....	232	375
Reauthorize Health Profession and Opportunity Grants .....	4	47	78	85	81	39	7	.....	.....	.....	.....	295	341



**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals	
												2016-2020	2016-2025
Support demonstration to address over-prescription of psychotropic drugs for children in foster care (funding in Administration for Children and Families) .....	.....	1	20	55	71	52	28	16	6	1	1	199	251
Expand access to high-quality, affordable care for young children .....	.....	2,969	3,889	4,632	5,599	6,639	7,709	9,205	10,787	12,476	14,422	23,728	78,327
Establish LIHEAP Contingency Fund .....	.....	825	1,049	919	800	726	694	697	713	729	745	4,319	7,897
Fund Upward Mobility Project .....	.....	300	300	300	300	300	.....	.....	.....	.....	.....	1,500	1,500
Provide researcher access to National Directory of New Hires (NDNH) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Extend and expand the Maternal, Infant, and Early Childhood Home Visiting Program .....	.....	20	105	395	555	895	1,055	1,395	1,555	1,895	2,055	1,970	9,925
Total, Health and Human Services .....	5,115	10,409	4,635	-5,203	-12,754	-25,615	-33,587	-40,890	-48,758	-58,295	-67,129	-28,528	-277,187
<b>Homeland Security:</b>													
Reform the aviation passenger security user fee to more accurately reflect the costs of aviation security .....	.....	-195	-200	-350	-600	-625	-650	-675	-680	-690	-700	-1,970	-5,365
Increase customs user fees .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Increase immigration inspection user fees .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Increase Express Consignment Courier fees .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, Homeland Security .....	.....	-195	-200	-350	-600	-625	-650	-675	-680	-690	-700	-1,970	-5,365
<b>Housing and Urban Development:</b>													
Provide funding for grants to reduce local barriers to housing development .....	.....	6	30	45	81	81	51	6	.....	.....	.....	243	300
<b>Interior:</b>													
Provide a fair return to taxpayers for the use of public resources:													
Enact Federal oil and gas management reforms .....	.....	-50	-120	-125	-150	-170	-185	-200	-215	-225	-240	-615	-1,680
Reform hardrock mining on public lands .....	.....	.....	-2	-4	-5	-5	-6	-6	-11	-17	-24	-16	-80
Repeal geothermal payments to counties .....	.....	-4	-4	-4	-5	-5	-5	-5	-5	-5	-5	-22	-47
Enact offshore revenue reform .....	.....	.....	.....	-367	-375	-376	-378	-380	-385	-393	-415	-1,118	-3,069
Total, provide a fair return to taxpayers for the use of public resources .....	.....	-54	-126	-500	-535	-556	-574	-591	-616	-640	-684	-1,771	-4,876
Ensure industry is held responsible for legacy pollution and risks to safety:													
Establish an abandoned mine lands (AML) hardrock reclamation fund <sup>3</sup> .....	.....	.....	-200	-150	-100	-50	.....	.....	.....	.....	.....	.....	-500
Increase coal AML fee to pre-2006 levels <sup>3</sup> .....	.....	-49	-36	-27	-17	-9	-1	51	37	27	16	-138	-8
Terminate AML payments to certified States .....	.....	-34	-26	-35	-36	-30	-27	-25	-10	-1	.....	-161	-224
Fund AML reclamation and economic revitalization .....	.....	55	95	140	170	200	145	105	60	30	.....	660	1,000

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	Totals												
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025
Total, ensure industry is held responsible for legacy pollution and risks to safety .....		-28	-167	-72	17	111	117	131	87	56	16	-139	268
Conserve natural resources for future generations and provide recreation access to the public:													
Establish dedicated funding for Land and Water Conservation Fund (LWCF) programs .....		156	522	1,000	969	914	900	900	900	900	900	3,561	8,061
Reauthorize the Federal Land Transaction Facilitation Act of 2000 (FLTFA) .....		-5	-6	-10	-12	-3	.....	.....	.....	.....	.....	-36	-36
Permanently reauthorize the Federal Lands Recreation Enhancement Act (FLREA) .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Provide funding for a National Park Service Centennial Initiative .....		95	360	500	405	140	.....	.....	.....	.....	.....	1,500	1,500
Total, conserve natural resources for future generations and provide recreation access to the public .....		246	876	1,490	1,362	1,051	900	900	900	900	900	5,025	9,525
Maintain commitments to communities and insular territories:													
Provide mandatory funding for tribal contract support costs:													
PAYGO effects .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nonscoreable reclassification .....		.....	19	32	43	11	.....	.....	.....	.....	.....	.....	105
Total, provide mandatory funding for tribal contract support costs .....		.....	212	285	292	297	304	309	316	322	329	1,086	2,666
Annual reduction to discretionary spending limits (non-add) .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Extend the Palau Compact of Free Association .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Extend funding for Payments in Lieu of Taxes (PILT) .....		41	29	20	18	17	16	10	7	5	.....	125	163
Improve coal miner retiree health and pension benefits .....		452	.....	.....	.....	.....	.....	.....	.....	.....	.....	452	452
Total, maintain commitments to communities and insular territories .....		363	375	380	385	389	389	404	408	411	411	1,892	3,915
Total, Interior .....		1,020	1,218	1,635	1,582	1,320	1,152	1,163	1,102	1,054	972	6,775	12,218
<b>Labor:</b>													
Unemployment Insurance reform: <sup>5</sup>													
Strengthen Unemployment Insurance (UI) system solvency <sup>3, 6</sup> .....		.....	-3,634	-3,618	-3,457	-3,601	-3,901	-6,485	-6,313	-6,648	-7,100	-14,310	-44,757



**Table S-9. Mandatory and Receipt Proposals—Continued**

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

												Totals		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025	
Provide authority to contact delinquent debtors via their cell phones .....		-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-60	-120	
Reauthorize the State Small Business Credit Initiative .....		216	735	525	6	6	6	6	.....	.....	.....	1,488	1,500	
Implement tax enforcement program integrity cap adjustment <sup>3</sup> .....		-432	-1,451	-2,926	-4,476	-6,095	-7,481	-8,475	-9,077	-9,503	-9,819	-15,380	-59,735	
<i>Outlays from discretionary cap adjustment (non-add)</i> .....		667	1,039	1,403	1,781	2,170	2,232	2,276	2,329	2,382	2,437	7,060	18,716	
Total, Treasury .....		-268	-792	-2,488	-4,544	-6,148	-7,520	-8,524	-9,138	-9,582	-9,915	-14,240	-58,919	
<b>Veterans Affairs:</b>														
Extend round-down of cost of living adjustments (compensation) .....		-36	-74	-121	-159	-192	-204	-214	-225	-234	-244	-582	-1,703	
Extend round-down of cost of living adjustments (education) .....		.....	.....	-1	-1	-1	-1	-1	-1	-1	-2	-4	-10	
Provide burial receptacles for certain new casketed gravesites .....		4	1	7	2	1	4	4	5	.....	2	15	30	
Improve housing grant program .....		3	3	3	3	3	1	1	1	1	1	15	20	
Increase cap on vocational rehabilitation contract counseling .....		1	1	1	1	1	1	1	1	1	1	5	10	
Extend supplemental service disabled veterans insurance coverage .....		.....	.....	.....	.....	.....	.....	.....	1	1	1	1	4	
Clarify evidentiary threshold at which VA is required to provide medical examination .....		-38	-39	-41	-42	-43	-44	-46	-47	-48	-50	-203	-438	
Cap Post-9/11 GI Bill benefits for flight training .....		-26	-27	-28	-30	-31	-33	-35	-36	-39	-41	-142	-326	
Expand eligibility for Montgomery GI Bill refund .....		4	4	4	5	5	4	4	4	4	5	22	43	
Extend authorization of work-study activities .....		1	1	1	1	1	1	1	1	2	2	5	12	
Pro-rate GI Bill benefit usage for certification tests .....		.....	.....	.....	.....	.....	1	1	1	1	1	.....	5	
Modernize the definition of Automobile Adaptive Equipment (AAE) .....		-2	-2	-2	-2	-2	-2	-1	-1	-1	-1	-10	-16	
Eliminate reductions of special monthly compensation for hospitalized veterans .....		.....	.....	.....	1	1	.....	1	1	1	1	3	7	
Restore the eligibility of certain veterans for special aid and attendance allowance .....		2	2	2	2	2	3	3	3	3	3	10	25	
Reissue VA benefit payments to all victims of fiduciary misuse .....		2	2	2	2	2	2	2	2	2	2	10	20	
Total, Veterans Affairs .....		-85	-129	-172	-217	-252	-267	-279	-290	-307	-319	-855	-2,317	
<b>Corps of Engineers:</b>														
Reform inland waterways funding <sup>3</sup> .....		-113	-113	-113	-113	-113	-113	-113	-113	-113	-113	-565	-1,130	

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
												2016-2020	2016-2025	
<b>Environmental Protection Agency:</b>														
Eliminate statutory cap on pre-manufacture notice fee .....		-4	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-36	-76
Enact confidential business information management fee .....			-2										-4	-4
Create Clean Power State Incentive Fund .....		1,670	1,000	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	3,050	4,000
Total, Environmental Protection Agency .....		-4	1,660	990	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	3,010	3,920
<b>Executive Office of the President:</b>														
Promote Spectrum Relocation Fund flexibility <sup>7</sup> .....		50	-45	-75	-100	-160	-190	-230	-200	-50			-330	-1,000
<b>International Assistance Programs:</b>														
Mandatory effects of discretionary proposal to implement 2010 International Monetary Fund (IMF) agreement (non-scoreable) .....		-224											-224	-224
<b>Other Defense-Civil Programs:</b>														
Increase TRICARE pharmacy copayments .....		-71	-89	-115	-344	-424	-483	-576	-676	-786	-832	-832	-1,043	-4,396
Increase annual premiums for TRICARE-For-Life (TFL) enrollment .....		-3	-15	-43	-83	-111	-141	-173	-206	-240	-276	-276	-255	-1,291
Increase TRICARE pharmacy copayments (accrual effects) .....		315	328	343	361	382	403	426	451	476	505	505	1,729	3,990
Increase annual premiums for TFL enrollment (accrual effects) .....		83	85	87	89	92	97	103	109	115	123	123	436	983
Total, Other Defense-Civil Programs .....		324	309	272	23	-61	-124	-220	-322	-435	-480	-480	867	-714
<b>Office of Personnel Management (OPM):</b>														
Streamline Federal Employee Health Benefit Plan (FEHBP) pharmacy benefit contracting ..			-59	-124	-143	-153	-164	-176	-187	-200	-213	-213	-479	-1,419
Provide FEHBP benefits to domestic partners ..			-7	6	18	29	40	54	69	85	103	103	46	397
Expand FEHBP plan types .....			-1	-3	-4	-7	-9	-10	-14	-19	-21	-21	-15	-88
Adjust FEHBP premiums for wellness .....			3	-12	-40	-78	-124	-177	-252	-344	-456	-456	-127	-1,480
Total, Office of Personnel Management .....			-64	-133	-169	-209	-257	-309	-384	-478	-587	-587	-575	-2,590
<b>Social Security Administration (SSA):</b>														
Provide dedicated, mandatory funding for program integrity:														
Administrative costs .....			1,805	1,728	1,676	1,582	1,575	1,631	1,688	1,747	1,808	1,808	6,791	15,240
Benefit savings .....			-238	-2,003	-3,163	-3,902	-4,532	-5,394	-5,714	-5,950	-6,796	-6,796	-9,306	-37,692
Total, provide dedicated, mandatory funding for program integrity .....			1,567	-275	-1,487	-2,320	-2,957	-3,763	-4,026	-4,203	-4,988	-4,988	-2,515	-22,452
<i>Annual reduction to discretionary spending limits (non-add)</i>														
Allow SSA to use commercial databases to verify wages in SSI .....			-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-1,092	-2,457
Verify wages in SSI .....													-107	-206

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
												2016-2020	2016-2025	
Expand authority to require authorization to verify financial information for overpayment waiver requests <sup>8</sup> .....		-5	-16	-17	-18	-19	-20	-20	-21	-22	-22	-22	-75	-180
Hold fraud facilitators liable for overpayments <sup>8</sup> ....				-1	-1	-1	-1	-1	-1	-1	-1	-1	-3	-8
Allow Government-wide use of CBP entry/exit data to prevent improper payments .....				-2	-7	-14	-22	-33	-40	-43	-52	-52	-23	-213
Clarify penalties and prohibitions for misleading Internet advertising .....														
Allow Social Security benefits for same sex married couples .....	1	5	8	9	11	13	13	14	14	14	14	14	46	115
Lower electronic wage reporting threshold to five employees .....														
Move from annual to quarterly wage reporting .....			20	30	90	-138	-168	-224	-257	-260	-301	-301	-129	-1,339
Improve collection of pension information from States and localities .....		18	28	24	-351	-776	-1,047	-1,142	-1,085	-1,075	-1,054	-1,054	-1,057	-6,460
Establish workers compensation information reporting .....			5	5									10	10
Extend SSI time limits for qualified refugees .....		45	50										95	95
Conform treatment of State and local government earned income tax credit (EITC) and child tax credit (CTC) for SSI <sup>9</sup> .....														
Terminate step-child benefits in the same month as step-parent <sup>10</sup> .....														
Allow SSA to electronically certify certain RRB payments .....														
Use the Death Master File to prevent Federal improper payments .....														
Offset DI benefits for period of concurrent UI receipt. <sup>5, 6</sup> .....			-35	-172	-253	-252	-253	-260	-264	-261	-269	-269	-712	-2,019
Eliminate aggressive SSA claiming strategies .....														
Reauthorize and expand demonstration authority for DI and SSI .....														
Reallocate payroll taxes to address DI trust fund reserve depletion .....			70	105	115	60							350	350
<b>Total, Social Security Administration</b> .....	1	88	1,707	-239	-2,193	-3,483	-4,479	-5,450	-5,699	-5,868	-6,691	-6,691	-4,120	-32,307
<b>Other Independent Agencies:</b>														
Federal Communications Commission:														
Enact Spectrum License User Fee and allow the FCC to auction predominantly domestic satellite services .....		-225	-325	-425	-550	-550	-550	-550	-550	-550	-550	-550	-2,075	-4,825
Postal Service:														
Enact Postal Service financial relief and reform:														
PAYGO effect .....	769	-1,234	-2,182	-2,353	-4,226	-4,399	-4,472	-4,495	-4,419	-4,344	-4,318	-4,318	-14,394	-36,442

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals	
												2016-2020	2016-2025
Non-scoreable effect .....		964	3,823	3,403	4,226	4,399	4,472	4,495	4,419	4,344	4,318	16,815	38,863
Total, enact Postal Service financial relief and reform .....	769	-270	1,641	1,050	.....	.....	.....	.....	.....	.....	.....	2,421	2,421
<b>Railroad Retirement Board (RRB):</b>													
Amend Railroad Retirement Act and the Railroad Unemployment Insurance Act to include a felony charge for fraud .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Promote RRB program integrity .....	.....	3	2	2	2	2	2	2	2	2	2	11	21
Total, Railroad Retirement Board .....	.....	3	2	2	2	2	2	2	2	2	2	11	21
<b>National Infrastructure Bank:</b>													
Create infrastructure bank .....	.....	33	153	373	595	831	1,058	1,158	1,233	1,207	1,062	1,985	7,703
<b>Civilian Property Realignment Board:</b>													
Dispose of unneeded real property .....	.....	-87	-63	-136	-495	-65	-50	-60	-60	-40	-40	-846	-1,096
Total, Other Independent Agencies .....	769	-546	1,408	864	-448	218	460	550	625	619	474	1,496	4,224
<b>Multi-Agency:</b>													
Enact immigration reform <sup>3</sup> .....	.....	6,000	-1,000	-10,000	-15,000	-17,000	-18,000	-20,000	-23,000	-29,000	-31,000	-37,000	-158,000
Establish a consolidated TRICARE program (mandatory effects in Coast Guard, Public Health Service, and National Oceanic and Atmospheric Administration) .....	.....	1	-7	-14	-14	-15	-17	-17	-19	-20	-21	-49	-143
Auction or assign via fee 1675-1680 megahertz payments .....	.....	.....	-80	-150	.....	.....	.....	.....	.....	.....	.....	-230	-230
Reconcile OPM/SSA retroactive disability payments .....	6	.....	.....	-48	-48	-48	-48	-48	-48	-48	-48	-144	-384
Index the \$750 benefit protection threshold for inflation .....	.....	1,890	9	14	21	27	33	40	46	53	60	1,961	2,193
Establish hold harmless for Federal poverty guidelines .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Adjust payment timing .....	.....	-37,600	.....	37,600	.....	.....	.....	-48,900	.....	48,900	.....	.....	.....
Mandatory effects of proposal to authorize additional Afghan SIVs .....	.....	.....	21	20	18	19	18	17	15	16	16	78	160
Total, Multi-Agency .....	6	-29,709	-1,057	27,422	-15,023	-17,017	-18,014	-68,908	-23,006	19,901	-30,993	-35,384	-156,404
<b>Total, mandatory initiatives and savings .....</b>	<b>6,069</b>	<b>-9,342</b>	<b>23,132</b>	<b>42,777</b>	<b>-6,326</b>	<b>-19,678</b>	<b>-26,070</b>	<b>-90,053</b>	<b>-55,765</b>	<b>-26,168</b>	<b>-86,980</b>	<b>30,563</b>	<b>-254,473</b>
<b>Tax proposals:</b>													
<b>Middle-class and pro-work tax reforms:</b>													
Reform child care tax incentives <sup>11</sup> .....	.....	4,024	4,191	4,429	4,639	4,841	5,052	5,292	5,532	5,615	6,257	22,124	49,872
Simplify and better target tax benefits for education <sup>11</sup> .....	.....	5	1,861	4,753	4,660	5,027	5,242	5,730	5,878	6,337	6,205	16,306	45,698







**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals				
												2016-2020	2016-2025			
Require non-spouse beneficiaries of deceased IRA owners and retirement plan participants to take inherited distributions over no more than five years .....		-87	-237	-400	-567	-737	-786	-748	-694	-640	-583	-2,028	-5,479			
Limit the total accrual of tax-favored retirement benefits .....		-1,418	-1,987	-2,213	-2,287	-2,438	-2,634	-2,785	-3,183	-3,396	-3,702	-10,343	-26,043			
Conform SECA taxes for professional service businesses .....		-4,465	-6,268	-6,622	-6,977	-7,372	-7,837	-8,371	-8,837	-9,248	-8,554	-31,704	-74,551			
Limit Roth conversions to pre-tax dollars .....				-23	-24	-38	-49	-50	-51	-67	-79	-99	-395			
Eliminate deduction for dividends on stock of publicly-traded corporations held in ESOPs			-830	-851	-865	-879	-892	-907	-922	-936	-951	-4,014	-8,622			
Repeal exclusion of net unrealized appreciation in employer securities .....		-145	-245	-249	-254	-260	-265	-270	-275	-281	-287	-1,153	-2,531			
Disallow the deduction for charitable contributions that are a prerequisite for purchasing tickets to college sporting events ..		-126	-201	-218	-233	-249	-266	-283	-302	-323	-345	-1,027	-2,546			
Total, loophole closers .....		-8,128	-12,280	-13,226	-13,903	-14,718	-15,461	-15,775	-16,238	-16,668	-16,234	-62,255	-142,631			
<b>Incentives for job creation, clean energy, and manufacturing:</b>																
Designate Promise Zones <sup>11</sup> .....		604	1,130	1,010	938	890	852	813	791	792	807	4,572	8,627			
Provide a tax credit for the production of advanced technology vehicles .....		581	475	512	567	507	418	299	-6	-197	-209	2,642	2,947			
Provide a tax credit for medium- and heavy-duty alternative-fuel commercial vehicles ..			46	76	77	80	61	26	5	.....	.....	340	371			
Modify and extend the tax credit for the construction of energy-efficient new homes ..	60	132	164	195	227	252	270	286	302	329	341	970	2,498			
Reduce excise taxes on LNG to bring into parity with diesel <sup>12</sup> .....			4	5	6	6	7	7	9	9	10	27	69			
Enhance and modify the conservation easement deduction .....	57	144	76	-22	-54	-59	-61	-67	-71	-76	-82	85	-272			
Total, incentives for job creation, clean energy, and manufacturing .....	117	1,511	1,926	1,778	1,764	1,657	1,512	1,343	1,025	857	867	8,636	14,240			
<b>Modify estate and gift tax provisions:</b>																
Restore the estate, gift, and generation-skipping transfer (GST) tax parameters in effect in 2009 .....						-14,611	-15,938	-17,310	-18,723	-20,444	-22,230	-24,261	-26,612	-29,182	-66,582	-189,311
Require consistency in value for transfer and income tax purposes .....						-267	-279	-303	-337	-356	-383	-407	-438	-467	-1,186	-3,237
Modify transfer tax rules for grantor retained annuity trusts (GRATs) and other grantor trusts .....						-1,054	-1,198	-1,359	-1,574	-1,892	-2,294	-2,637	-3,073	-3,273	-5,185	-18,354
Limit duration of GST tax exemption .....						.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Extend the lien on estate tax deferrals where estate consists largely of interest in closely held business .....						-23	-23	-24	-25	-27	-29	-31	-32	-34	-95	-248



**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals	
												2016-2020	2016-2025
Impose liability on shareholders to collect unpaid income taxes of applicable corporations .....		-442	-463	-484	-505	-528	-550	-574	-600	-626	-652	-2,422	-5,424
Streamline audit and adjustment procedures for large partnerships .....		-190	-252	-249	-242	-236	-238	-243	-248	-253	-256	-1,169	-2,407
Revise offer-in-compromise application rules .....		-1	-1	-2	-2	-2	-2	-2	-2	-2	-2	-8	-18
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	-2	-2	-2	-2	-2	-2	-2	-7	-17
Extend statute of limitations for assessment for overstated basis and State adjustments .....					-77	-90	-103	-118	-135	-155	-178	-167	-856
Improve investigative disclosure statute .....					-1	-1	-1	-1	-2	-2	-2	-2	-10
Allow the IRS to absorb credit and debit card processing fees for certain tax payments .....			-2	-2	-2	-2	-2	-2	-2	-2	-2	-10	-20
Provide the IRS with greater flexibility to address correctable errors <sup>11</sup> .....			-30	-62	-64	-65	-67	-68	-71	-72	-75	-286	-639
Enhance electronic filing of returns .....					-1	-1	-1	-1	-2	-2	-2	-2	-10
Improve the whistleblower program .....													
Index all civil tax penalties for inflation .....													
Extend IRS authority to require truncated Social Security Numbers on Form W-2 ..													
Combat tax-related identity theft .....													
Allow States to send notices of intent to offset Federal tax refunds to collect State tax obligations by regular first-class mail instead of certified mail .....													
Rationalize tax return filing due dates so they are staggered <sup>11</sup> .....		180	-173	-181	-190	-196	-199	-207	-215	-221	-228	-560	-1,630
Increase oversight and due diligence of tax return preparers:													
Extend paid preparer EITC due diligence requirements to the child tax credit .....													
Explicitly provide that the Department of the Treasury and IRS have authority to regulate all paid return preparers <sup>11</sup> .....			-14	-32	-34	-38	-41	-45	-49	-53	-58	-159	-427

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	Totals													
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025	
Increase the penalty applicable to paid tax preparers who engage in willful or reckless conduct .....				-1	-1	-1	-1	-1	-1	-1	-1	-3	-3	-8
Enhance administrability of the appraiser penalty .....														
Total, reduce the tax gap and make reforms .....	-709	-1,615	-2,087	-2,399	-2,536	-2,688	-2,854	-3,040	-3,226	-3,422	-3,614	-9,346	-24,576	
<b>Simplify the tax system:</b>														
Modify adoption credit to allow tribal determination of special needs .....							1	1	1	1	1		5	
Repeal non-qualified preferred stock designation ..							-35	-30	-26	-20	-20	-192	-326	
Repeal preferential dividend rule for publicly traded and publicly offered REITs .....														
Reform excise tax based on investment income of private foundations .....														
Remove bonding requirements for certain taxpayers subject to Federal excise taxes on distilled spirits, wine, and beer .....														
Simplify arbitrage investment restrictions .....														
Simplify single-family housing mortgage bond targeting requirements .....														
Streamline private business limits on governmental bonds .....														
Repeal technical terminations of partnerships														
Repeal anti-churning rules of section 197 .....														
Repeal special estimated tax payment provision for certain insurance companies ..														
Repeal the telephone excise tax <sup>12</sup> .....														
Increase the standard mileage rate for automobile use by volunteers .....														
Consolidate contribution limitations for charitable deductions and extend the carryforward period for excess charitable contribution deduction amounts .....														
Exclude from gross income subsidies from public utilities for purchase of water runoff management .....														
Provide relief for certain accidental dual citizens ..														
Total, simplify the tax system .....	447	597	574	597	631	665	1,119	1,796	2,401	2,946	3,692	2,846	11,773	
<b>Trade initiatives:</b>														
Extend Generalized System of Preferences (GSP) <sup>12</sup> .....														
Extend African Growth and Opportunity Act (AGO) <sup>12</sup> .....														
	88	120	133	147	162	178	195	215	235	256	265	650	1,729	

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals		
												2016-2020	2016-2025	
<b>Other initiatives:</b>														
Total, trade initiatives .....		469	284	133	147	162	178	195	215	235	256	1,195	2,274	
Allow offset of Federal income tax refunds to collect delinquent State income taxes for out-of-state residents .....														
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. Treasury Inspector General for Tax Administration .....														
Modify indexing to prevent deflationary adjustments .....														
Extend reserve depletion date for Social Security's Disability Insurance program .....														
Impose a 14-percent one-time tax on previously untaxed foreign income .....		-34,559	-56,407	-54,420	-52,434	-50,448	-19,861					-248,268	-268,129	
Total, other initiatives .....		-34,559	-56,407	-54,420	-52,434	-50,448	-19,861					-248,268	-268,129	
<b>Total, tax proposals .....</b>	<b>-975</b>	<b>-91,521</b>	<b>-149,601</b>	<b>-152,257</b>	<b>-162,737</b>	<b>-168,428</b>	<b>-144,174</b>	<b>-130,903</b>	<b>-138,374</b>	<b>-145,846</b>	<b>-152,569</b>	<b>-724,544</b>	<b>-1,436,410</b>	
<b>Grand total .....</b>	<b>5,094</b>	<b>-100,863</b>	<b>-126,469</b>	<b>-109,480</b>	<b>-169,063</b>	<b>-188,106</b>	<b>-170,244</b>	<b>-220,956</b>	<b>-194,139</b>	<b>-172,014</b>	<b>-239,549</b>	<b>-693,981</b>	<b>-1,690,883</b>	
<b>Addendum, Reserve for long-run revenue-neutral business tax reform:</b>														
<b>Reform the U.S. international tax system:</b>														
Restrict deductions for excessive interest of members of financial reporting groups .....		-2,566	-4,533	-4,987	-5,485	-6,034	-6,637	-7,301	-8,031	-8,834	-9,718	-23,605	-64,126	
Provide tax incentives for locating jobs and remove tax deductions for shipping jobs overseas .....		13	22	23	24	25	25	27	28	29	31	107	247	
Repeal delay in the implementation of worldwide interest allocation .....		1,352	2,308	2,400	2,496	2,596	1,055					11,152	12,207	
Extend the exception under subpart F for active financing income .....		4,081	7,006	7,356	7,724	8,110	8,516	8,942	9,389	9,858	10,351	34,277	81,333	
Extend the look-through treatment of payments between related CFCs .....		488	838	880	924	971	1,019	1,070	1,124	1,180	1,239	4,101	9,733	
Impose a 19-percent minimum tax on foreign income .....														
Impose a 14-percent one-time tax on previously untaxed foreign income <sup>13</sup> .....														
Limit shifting of income through intangible property transfers .....		-88	-167	-201	-237	-275	-315	-361	-413	-473	-542	-968	-3,072	
Disallow the deduction for excess non-taxed reinsurance premiums paid to affiliates .....		-346	-616	-667	-708	-744	-784	-829	-863	-897	-934	-3,081	-7,388	

**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	Totals												
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025
Modify tax rules for dual capacity taxpayers ...	.....	-533	-914	-956	-999	-1,043	-1,089	-1,119	-1,168	-1,220	-1,274	-4,445	-10,315
Tax gain from the sale of a partnership interest on look-through basis .....	.....	-183	-253	-266	-279	-293	-308	-323	-339	-356	-374	-1,274	-2,974
Modify sections 338(h)(16) and 902 to limit credits when non-double taxation exists .....	.....	-55	-95	-102	-105	-105	-105	-105	-105	-106	-106	-462	-989
Close loopholes under subpart F .....	.....	-1,449	-2,519	-2,699	-2,890	-3,094	-3,312	-3,543	-3,789	-4,051	-4,330	-12,651	-31,676
Restrict the use of hybrid arrangements that create stateless income .....	.....	-116	-201	-215	-230	-246	-264	-283	-304	-326	-350	-1,008	-2,535
Limit the ability of domestic entities to expatriate .....	.....	-113	-311	-530	-769	-1,031	-1,317	-1,630	-1,970	-2,340	-2,743	-2,754	-12,754
Total, reform the U.S. international tax system .....	.....	-11,396	-19,145	-19,837	-20,780	-21,796	-24,716	-27,254	-29,116	-31,014	-33,231	-92,954	-238,285
<b>Simplification and tax relief for small business:</b>													
Expand and permanently extend increased expensing for small business .....	7,200	10,941	8,935	7,300	6,254	5,502	5,108	4,968	4,896	4,929	5,012	38,932	63,845
Expand simplified accounting for small business and establish a uniform definition of small business for accounting methods .....	.....	5,812	3,809	1,443	762	507	492	493	488	479	472	12,333	14,757
Eliminate capital gains taxation on investments in small business stock .....	.....	.....	.....	.....	.....	206	710	1,277	1,811	2,342	2,869	206	9,215
Increase the limitations for deductible new business expenditures and consolidate provisions for start-up and organizational expenditures .....	.....	359	446	440	434	431	428	426	423	419	415	2,110	4,221
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance <sup>11</sup> .....	24	305	328	218	174	148	102	113	76	60	26	1,173	1,550
Total, simplification and tax relief for small business .....	7,224	17,417	13,518	9,401	7,624	6,794	6,840	7,277	7,694	8,229	8,794	54,754	93,588
<b>Incentives for manufacturing, research, and clean energy:</b>													
Enhance and make permanent research incentives .....	3,552	7,529	9,290	10,356	11,389	12,396	13,387	14,370	15,352	16,336	17,327	50,960	127,732
Extend and modify certain employment tax credits, including incentives for hiring veterans .....	403	796	885	950	997	1,033	1,074	1,121	1,167	1,210	1,255	4,661	10,488
Modify and permanently extend renewable electricity production tax credit and investment tax credit <sup>11</sup> .....	.....	-596	869	2,323	2,775	3,283	3,695	4,075	4,524	4,991	5,513	8,654	31,452
Modify and permanently extend the deduction for energy-efficient commercial building property .....	.....	170	256	294	302	298	290	280	270	260	252	1,320	2,672
Provide a carbon dioxide investment and sequestration tax credit <sup>11</sup> .....	.....	.....	.....	174	1,094	1,149	600	466	495	521	541	2,417	5,040





Table S-9. Mandatory and Receipt Proposals—Continued

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

											Totals			
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025	
Treat publicly-traded partnerships for fossil fuels as C corporations .....														
Eliminate oil and natural gas preferences:														
Repeal enhanced oil recovery credit <sup>14</sup> .....							-303	-322	-341	-358	-375			-1,699
Repeal credit for oil and natural gas produced from marginal wells <sup>14</sup> .....														
Repeal expensing of intangible drilling costs .....		-2,267	-3,182	-2,351	-1,867	-1,566	-1,243	-848	-695	-723	-753	-11,233		-15,495
Repeal deduction for tertiary injectants .....		-7	-10	-10	-10	-10	-10	-10	-10	-10	-10	-47		-97
Repeal exception to passive loss limitations for working interests in oil and natural gas properties .....		-9	-17	-19	-20	-20	-20	-20	-20	-20	-20	-85		-185
Repeal percentage depletion for oil and natural gas wells .....		-1,118	-1,790	-1,669	-1,585	-1,498	-1,375	-1,246	-1,122	-994	-856	-7,660		-13,253
Repeal domestic manufacturing deduction for oil and natural gas production .....		-647	-1,115	-1,139	-1,173	-1,208	-1,242	-1,280	-1,321	-1,366	-1,413	-5,282		-11,904
Increase geological and geophysical amortization period for independent producers to seven years .....		-91	-341	-537	-532	-440	-337	-226	-147	-125	-100	-1,941		-2,876
Subtotal, eliminate oil and natural gas preferences .....		-4,139	-6,455	-5,725	-5,187	-4,742	-4,530	-3,952	-3,656	-3,596	-3,527	-26,248		-45,509
Eliminate coal preferences:														
Repeal expensing of exploration and development costs .....		-40	-68	-70	-74	-77	-77	-75	-73	-71	-69	-329		-694
Repeal percentage depletion for hard mineral fossil fuels .....		-183	-299	-288	-278	-266	-254	-241	-228	-214	-199	-1,314		-2,450
Repeal capital gains treatment for royalties .....		-27	-54	-53	-53	-54	-55	-61	-61	-62	-62	-243		-547
Repeal domestic manufacturing deduction for the production of coal and other hard mineral fossil fuels .....		-45	-48	-50	-53	-54	-57	-59	-62	-65	-68	-250		-561
Subtotal, eliminate coal preferences .		-295	-469	-461	-459	-452	-446	-436	-424	-412	-398	-2,136		-4,252
Total, eliminate fossil fuel tax preferences .....		-4,434	-6,924	-6,186	-5,646	-5,194	-4,976	-4,388	-4,080	-4,008	-3,925	-28,384		-49,761
<b>Reform the treatment of financial and insurance industry products:</b>														
Require that derivative contracts be marked to market with resulting gain or loss treated as ordinary .....		-2,926	-4,769	-4,138	-2,731	-1,733	-1,186	-731	-531	-535	-516	-16,297		-19,796



**Table S-9. Mandatory and Receipt Proposals—Continued**

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals	
												2016-2020	2016-2025
Modify rules that apply to sales of life insurance contracts .....		-23	-43	-46	-48	-50	-54	-56	-58	-61	-63	-210	-502
Modify proration rules for life insurance company general and separate accounts .....		-385	-676	-722	-762	-792	-816	-836	-843	-849	-862	-3,337	-7,543
Expand pro rata interest expense disallowance for corporate-owned life insurance .....		-65	-159	-252	-364	-492	-641	-809	-980	-1,160	-1,357	-1,332	-6,279
Conform net operating loss (NOL) rules of life insurance companies to those of other corporations .....		-15	-27	-29	-30	-32	-34	-36	-37	-39	-40	-133	-319
Total, reform the treatment of financial and insurance industry products .....		-3,414	-5,674	-5,187	-3,935	-3,099	-2,731	-2,468	-2,449	-2,644	-2,838	-21,309	-34,439
<b>Other revenue changes and loophole closers:</b>													
Repeal LIFO method of accounting for inventories .....		-5,505	-7,866	-7,812	-8,012	-7,908	-8,070	-7,752	-7,644	-7,931	-7,592	-37,103	-76,092
Repeal lower-of-cost-or-market inventory accounting method .....		-743	-1,491	-1,501	-1,511	-889	-266	-278	-291	-304	-317	-6,135	-7,591
Modify like-kind exchange rules for real property and collectibles .....		-659	-2,005	-2,026	-2,048	-2,070	-2,094	-2,119	-2,145	-2,174	-2,202	-8,808	-19,542
Modify depreciation rules for purchases of general aviation passenger aircraft .....		-108	-338	-499	-531	-596	-593	-395	-198	-139	-141	-2,072	-3,538
Expand the definition of substantial built-in loss for purposes of partnership loss transfers .....		-6	-7	-7	-7	-7	-7	-8	-10	-10	-10	-34	-80
Extend partnership basis limitation rules to nondeductible expenditures .....		-69	-97	-102	-105	-108	-110	-112	-114	-116	-118	-481	-1,051
Limit the importation of losses under related party loss limitation rules .....		-63	-87	-92	-95	-97	-99	-100	-102	-104	-106	-434	-945
Deny deduction for punitive damages .....		-30	-43	-44	-45	-46	-47	-48	-49	-51	-52	-208	-455
Conform corporate ownership standards .....		-1	-17	-32	-33	-34	-35	-36	-38	-40	-42	-117	-308
Tax corporate distributions as dividends .....		-48	-82	-86	-90	-94	-98	-103	-108	-113	-118	-400	-940
Repeal FICA tip credit .....		-480	-993	-1,062	-1,137	-1,216	-1,301	-1,389	-1,483	-1,581	-1,687	-4,888	-12,329
Repeal the excise tax credit for distilled spirits with flavor and wine additives <sup>12</sup> .....		-85	-112	-112	-112	-112	-112	-112	-112	-112	-112	-533	-1,093
Total, other revenue changes and loophole closers .....		-7,797	-13,138	-13,375	-13,726	-13,177	-12,833	-12,452	-12,294	-12,675	-12,497	-61,213	-123,964
<b>Total, reserve for long-run revenue-neutral business tax reform .....</b>		<b>11,238</b>	<b>-1,249</b>	<b>-18,969</b>	<b>-16,114</b>	<b>-14,138</b>	<b>-15,236</b>	<b>-14,426</b>	<b>-13,748</b>	<b>-14,215</b>	<b>-14,529</b>	<b>-69,321</b>	<b>-141,465</b>

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> For 2016, the additional funding is proposed as a discretionary change in mandatory programs (CHIMP).

<sup>2</sup> Last summer, the President took action within his existing authority to implement eligibility expansions to income-based repayment plans proposed in the 2015 Budget. However, the Administration continues to seek to work with the Congress to create a unified, simple, and better targeted PAYE program. The Budget would use the resulting savings presented in this table to help students and expand college access.

<sup>3</sup> The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are as follows:



**Table S-9. Mandatory and Receipt Proposals—Continued**

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

												Totals		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025	
Reform child care tax incentives .....		932	969	1,014	1,066	1,107	1,139	1,190	1,231	1,227	1,265	5,088	11,140	
Simplify and better target tax benefits for education .....			1,862	4,822	4,774	4,829	5,177	5,471	5,785	6,075	6,135	16,287	44,930	
Provide for automatic enrollment in IRAs, including a small employer tax credit, increase the tax credit for small employer plan start-up costs, and provide an additional tax credit for small employer plans newly offering auto-enrollment .....			127	195	200	209	212	215	220	225	229	731	1,832	
Expand EITC for workers without qualifying children .....		276	5,519	5,553	5,600	5,709	5,825	5,914	5,997	6,090	6,198	22,657	52,681	
Simplify the rules for claiming the EITC for workers without qualifying children .....		26	522	527	517	532	545	555	565	574	596	2,124	4,959	
Provide a second-earner tax credit .....			732	729	750	740	761	768	770	762	767	2,951	6,779	
Designate Promise Zones .....		12	28	29	31	32	34	35	37	38	41	132	317	
Provide the IRS with greater flexibility to address correctable errors .....		-26	-53	-54	-55	-55	-56	-57	-59	-60	-62	-243	-537	
Rationalize tax return filing due dates so they are staggered .....		-22	-22	-22	-23	-23	-23	-24	-24	-25	-25	-112	-233	
Explicitly provide that the Department of the Treasury and IRS have authority to regulate all paid return preparers .....		-2	-14	-15	-17	-18	-20	-21	-23	-25	-27	-66	-182	
Total, outlay effects of receipt proposals .....		1,196	9,670	12,778	12,843	13,062	13,594	14,046	14,499	14,881	15,117	49,549	121,686	
<b>Addendum, reserve for long-run revenue-neutral business tax reform:</b>														
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance .....	6	76	68	32	23	21	11	10	8	8	4	220	261	
Modify and permanently extend renewable electricity production tax credit and investment tax credit .....			20	47	63	71	78	83	90	95	101	201	648	
Provide a carbon dioxide investment and sequestration tax credit .....					729	728	170	28	48	65	76	1,457	1,844	
Provide America Fast Forward Bonds and expand eligible uses .....		306	1,397	3,006	4,689	6,438	8,244	10,101	11,994	13,911	15,845	15,836	75,931	

<sup>12</sup> Revenues are net of the 25% Treasury offset.

<sup>13</sup> The effect of this proposal on receipts is shown above under tax proposals.

<sup>14</sup> This provision is estimated to have zero receipt effect under the Administration's current economic projections.



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

(Budget authority in billions of dollars)

\* \$500 million or less.

- <sup>1</sup> The discretionary funding levels from OMB’s adjusted baseline are consistent with the caps in the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended, with separate categories of funding for “defense” (or Function 050) and “non-defense” for 2015–2021. These baseline levels assume Joint Committee enforcement cap reductions are in effect through 2021. For 2022 through 2025, programs are assumed to grow at current services growth rates with Joint Committee enforcement no longer in effect, consistent with current law. The levels shown here for the non-defense category do not include the reclassification of surface transportation programs shown later in the table.
- <sup>2</sup> The 2016 Budget provides a detailed request for 2016 at the cap levels requested in the 2015 Budget and, after 2016, continues the 2015 Budget framework of providing additional investments in both defense and non-defense programs above the baseline levels that include Joint Committee enforcement. In addition, the 2015 Enacted levels are illustratively adjusted to reflect the 2015 Request for the Department of Homeland Security since the programs and activities in the Department were under a short-term continuing resolution at the time the 2016 Budget was developed.
- <sup>3</sup> Where applicable, amounts in 2014 through 2025 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of BBEDCA, as amended. The 2016 Budget proposes new cap adjustments for program integrity and wildfire suppression activities. For 2017 through 2025, the cap adjustment levels for wildfire suppression are a placeholder that increase at the policy growth rates in the President’s Budget. The existing disaster relief cap adjustment ceiling (which is determined one year at a time) would be reduced by the amount provided for wildfire suppression activities under the cap adjustment for the preceding fiscal year. The amounts will be refined in subsequent Budgets as data on the average costs for wildfire suppression are updated annually.
- <sup>4</sup> The 2016 Budget includes placeholder amounts of nearly \$27 billion per year for Government-wide OCO funding from 2017 to 2021. The placeholder amounts continue to reflect a total OCO budget authority cap from 2013 to 2021 of \$450 billion, in line with previous years’ policy, but do not reflect any specific decisions or assumptions about OCO funding in any particular year. These amounts do not reflect the Administration’s intent to transition all enduring costs currently funded in the OCO budget to the base budget beginning in 2017 and ending by 2020. Those amounts will be refined in subsequent Budgets as the Administration develops its OCO transition plan.
- <sup>5</sup> Under Joint Committee enforcement, the current law defense and non-defense discretionary caps specified in BBEDCA are estimated to be reduced by a combined \$539 billion over the 2016 through 2021 period. The 2016 Budget proposes to restore approximately two-thirds of those reductions.

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

(Budget authority in billions of dollars)

	Actual Enacted Request										Outyears					Totals	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-	2016-			
													2020	2025			
<b>Base Discretionary Funding by Agency:<sup>1</sup></b>																	
Agriculture .....	24.3	23.8	23.5	25.2	25.5	25.7	26.0	26.5	27.1	27.6	28.2	28.7	125.9	264.0			
Commerce .....	8.3	8.8	9.8	10.3	10.7	11.9	15.5	10.6	10.4	10.7	10.8	11.3	58.3	112.0			
<i>Census Bureau</i> .....	0.9	1.1	1.5	1.8	2.1	3.2	6.7	1.6	1.2	1.3	1.3	1.5	15.2	22.1			
Defense <sup>2</sup> .....	496.0	496.1	534.3	547.3	556.4	564.4	570.0	581.4	593.0	604.9	617.0	629.3	2,772.4	5,798.1			
Education .....	67.3	67.1	70.7	71.7	72.7	73.2	73.7	74.7	75.8	76.8	77.9	79.0	362.0	746.3			
Energy .....	27.2	27.3	29.9	29.3	29.9	30.6	31.0	31.6	32.2	32.8	33.5	34.2	150.7	315.1			
<i>National Nuclear Security Administration<sup>2</sup></i> .....	11.2	11.4	12.6	11.5	11.7	12.2	12.3	12.6	12.8	13.1	13.3	13.6	60.3	125.7			
Health & Human Services <sup>3</sup> .....	79.8	80.2	79.9	86.3	88.0	88.8	89.7	91.5	93.3	95.2	97.1	99.0	432.6	908.9			
Homeland Security <sup>4</sup> .....	39.8	38.2	41.2	41.6	42.2	42.5	43.0	43.8	44.8	45.7	46.6	47.5	210.4	438.8			
Housing and Urban Development .....	34.2	34.8	41.0	41.8	42.6	43.0	43.4	44.2	45.0	45.8	46.7	47.5	211.8	441.1			
Interior .....	11.7	12.1	12.9	12.9	13.1	13.3	13.4	13.7	14.0	14.2	14.5	14.8	65.6	136.7			
Justice .....	27.3	27.3	14.9	29.4	30.0	30.3	30.6	31.2	31.9	32.5	33.1	33.8	135.2	297.8			
Labor .....	12.0	11.9	13.2	13.4	13.6	13.7	13.8	14.1	14.3	14.6	14.8	15.1	67.7	140.6			
State and Other International Programs .....	42.9	40.1	46.3	47.2	48.1	48.6	48.9	49.9	50.8	51.9	52.9	53.9	239.0	498.4			
Transportation .....	13.6	13.8	14.3	14.6	14.9	15.1	15.2	15.5	15.8	16.2	16.5	16.8	74.2	155.0			
Treasury .....	12.7	12.2	12.8	14.0	14.3	14.5	14.8	15.1	15.5	15.8	16.2	16.5	70.4	149.5			
Veterans Affairs .....	63.3	65.1	70.2	74.8	76.4	78.0	79.6	81.2	83.2	85.2	87.3	89.4	379.0	805.3			
Corps of Engineers .....	5.7	5.5	4.7	4.8	4.9	5.0	5.0	5.1	5.2	5.3	5.4	5.5	24.5	51.1			
Environmental Protection Agency .....	8.2	8.1	8.6	8.8	8.9	9.0	9.1	9.3	9.5	9.7	9.9	10.1	44.4	92.8			
General Services Administration .....	2.0	-0.4	0.8	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.9	3.4			
National Aeronautics & Space Administration .....	17.6	18.0	18.5	18.9	19.3	19.5	19.7	20.1	20.5	20.9	21.3	21.7	95.8	200.2			
National Science Foundation .....	7.2	7.3	7.7	7.9	8.0	8.1	8.2	8.4	8.5	8.7	8.9	9.1	39.9	83.5			
Small Business Administration .....	0.9	0.9	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	3.6	7.6			
Social Security Administration <sup>3</sup> .....	8.9	9.0	9.6	9.4	9.6	9.7	9.8	10.0	10.2	10.4	10.6	10.8	48.1	100.1			
Corporation for National & Community Service .....	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4	6.1	12.8			
Other Agencies .....	18.8	19.0	20.0	20.0	20.4	20.6	20.8	21.1	21.6	22.0	22.4	22.9	101.8	211.8			
Allowances <sup>5</sup> .....	.....	.....	.....	-23.1	-22.7	-21.7	-26.5	-21.5	-21.1	-19.5	-18.3	-18.1	-93.9	-192.4			
<b>Subtotal, Base Discretionary Funding ..</b>	<b>1,030.8</b>	<b>1,027.4</b>	<b>1,086.8</b>	<b>1,108.4</b>	<b>1,129.3</b>	<b>1,146.2</b>	<b>1,157.1</b>	<b>1,180.0</b>	<b>1,203.8</b>	<b>1,229.7</b>	<b>1,255.6</b>	<b>1,281.5</b>	<b>5,627.7</b>	<b>11,778.3</b>			



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

(Budget authority in billions of dollars)

	Actual Enacted Request										Outyears					Totals	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2020	2016-2025			
<b>Discretionary Cap Adjustments and Other Funding (not included above):<sup>6</sup></b>																	
<b>Overseas Contingency Operations ....</b>	<b>91.9</b>	<b>73.5</b>	<b>58.0</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>	<b>164.7</b>	<b>191.3</b>			
Defense .....	85.2	64.2	50.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	50.9	50.9			
Homeland Security <sup>4</sup> .....	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
State and Other International Programs .....	6.5	9.3	7.0	.....	.....	.....	.....	.....	.....	.....	.....	.....	7.0	7.0			
Overseas Contingency Operations Outyears <sup>7</sup> .....	.....	.....	.....	26.7	26.7	26.7	26.7	26.7	.....	.....	.....	.....	106.7	133.3			
<b>Program Integrity .....</b>	<b>0.9</b>	<b>1.5</b>	<b>2.3</b>	<b>1.5</b>	<b>1.9</b>	<b>2.3</b>	<b>2.7</b>	<b>2.8</b>	<b>2.8</b>	<b>2.9</b>	<b>3.0</b>	<b>3.1</b>	<b>10.6</b>	<b>25.1</b>			
Health & Human Services .....	.....	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	2.2	4.9			
Labor .....	.....	.....	*	*	*	*	*	*	0.1	0.1	0.1	0.1	0.2	0.5			
Treasury .....	.....	.....	0.7	1.0	1.4	1.8	2.2	2.2	2.3	2.3	2.4	2.4	7.0	18.6			
SSA .....	0.9	1.1	1.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.2	1.2			
<b>Disaster Relief .....</b>	<b>5.6</b>	<b>6.5</b>	<b>6.9</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>6.9</b>	<b>6.9</b>			
Agriculture .....	.....	0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
Homeland Security <sup>4</sup> .....	5.6	6.4	6.7	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.7	6.7			
Small Business Administration .....	.....	.....	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	0.2	0.2			
<b>Wildfire Suppression<sup>8</sup> .....</b>	<b>.....</b>	<b>.....</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>5.5</b>	<b>11.4</b>			
Agriculture .....	.....	.....	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	4.4	9.2			
Interior .....	.....	.....	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.0	2.2			
<b>Other Emergency Funding .....</b>	<b>0.2</b>	<b>5.4</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>			
Defense .....	0.2	0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
Health & Human Services .....	.....	2.8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
State and Other International Programs .....	.....	.....	2.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
<b>Grand Total, Discretionary Funding ....</b>	<b>1,129.5</b>	<b>1,114.3</b>	<b>1,154.9</b>	<b>1,137.6</b>	<b>1,158.9</b>	<b>1,176.2</b>	<b>1,187.5</b>	<b>1,210.5</b>	<b>1,207.8</b>	<b>1,233.8</b>	<b>1,259.8</b>	<b>1,285.8</b>	<b>5,815.3</b>	<b>12,013.0</b>			

\* \$50 million or less.

<sup>1</sup> Amounts in the actual and enacted years of 2014 and 2015 exclude changes in mandatory programs enacted in appropriations bills since those amounts have been rebased as mandatory, whereas amounts in 2016 are net of these proposals.

<sup>2</sup> The Department of Defense (DOD) levels in 2017–2025 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: 2017: \$1,602; 2018: \$1,665; 2019: \$1,698; 2020: \$1,735; 2017–2025: \$15,910. DOD and NNSA are reviewing NNSA’s outyear requirements and these will be included in future reports to the Congress.

<sup>3</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>4</sup> The 2015 Enacted levels are illustratively adjusted to reflect the 2015 Request for the Department of Homeland Security since the programs and activities in the Department were under a short-term continuing resolution at the time the 2016 Budget was developed.

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

(Budget authority in billions of dollars)

<sup>5</sup> The 2016 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 2017 and beyond. These levels are determined for illustrative purposes but do not reflect specific policy decisions.

<sup>6</sup> Where applicable, amounts in 2014 through 2025 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of the BBEDCA, as amended.

<sup>7</sup> The 2016 Budget includes placeholder amounts of nearly \$27 billion per year for Government-wide OCO funding from 2017 to 2021. The placeholder amounts continue to reflect a total OCO budget authority cap from 2013 to 2021 of \$450 billion, in line with previous years’ policy, but do not reflect any specific decisions or assumptions about OCO funding in any particular year. These amounts do not reflect the Administration’s intent to transition all enduring costs currently funded in the OCO budget to the base budget beginning in 2017 and ending by 2020. Those amounts will be refined in subsequent Budgets as the Administration develops its OCO transition plan.

<sup>8</sup> For 2017 through 2025, the cap adjustment levels are a placeholder that increase at the policy growth rates in the President’s Budget. The existing disaster relief cap adjustment ceiling (which is determined one year at a time) would be reduced by the amount provided for wildfire suppression activities under the cap adjustment for the preceding fiscal year. Those amounts will be refined in subsequent Budgets as data on the average costs for wildfire suppression are updated annually.



**Table S-12. Economic Assumptions<sup>1</sup>**  
(Calendar years)

	Projections												
	Actual 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Gross Domestic Product (GDP):</b>													
Nominal level, billions of dollars .....	16,768	17,394	18,188	19,039	19,933	20,847	21,770	22,717	23,705	24,736	25,812	26,934	28,106
Percent change, nominal GDP, year/year .....	3.7	3.7	4.6	4.7	4.7	4.6	4.4	4.3	4.3	4.3	4.3	4.3	4.3
Real GDP, percent change, year/year .....	2.2	2.2	3.1	3.0	2.8	2.6	2.4	2.3	2.3	2.3	2.3	2.3	2.3
Real GDP, percent change, Q4/Q4 .....	3.1	2.1	3.0	3.0	2.7	2.5	2.3	2.3	2.3	2.3	2.3	2.3	2.3
GDP chained price index, percent change, year/year .....	1.5	1.5	1.4	1.6	1.8	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
<b>Consumer Price Index,<sup>2</sup> percent change, year/year .....</b>	1.5	1.7	1.4	1.9	2.1	2.2	2.3	2.3	2.3	2.3	2.3	2.3	2.3
<b>Interest rates, percent:<sup>3</sup></b>													
91-day Treasury bills <sup>4</sup> .....	0.1	*	0.4	1.5	2.4	2.9	3.2	3.3	3.4	3.4	3.5	3.5	3.5
10-year Treasury notes .....	2.4	2.6	2.8	3.3	3.7	4.0	4.3	4.5	4.5	4.5	4.5	4.5	4.5
<b>Unemployment rate, civilian, percent<sup>3</sup> .....</b>	7.4	6.2	5.4	5.1	4.9	4.9	5.0	5.1	5.2	5.2	5.2	5.2	5.2

\*0.05 percent or less.  
 Note: A more detailed table of economic assumptions appears in Chapter 2, "Economic Assumptions and Interactions with the Budget," in the *Analytical Perspectives* volume of the Budget.

<sup>1</sup> Based on information available as of mid-November 2014.  
<sup>2</sup> Seasonally adjusted CPI for all urban consumers.  
<sup>3</sup> Annual average.  
<sup>4</sup> Average rate, secondary market (bank discount basis).

**Table S-13. Federal Government Financing and Debt**

(Dollar amounts in billions)

	Estimate											
	Actual 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Financing:</b>												
Unified budget deficit:												
Primary deficit (+)/surplus (-)	256	353	191	102	55	34	10	4	-23	-65	-106	-99
Net interest	229	229	283	361	424	483	544	597	649	700	744	785
Unified budget deficit	485	583	474	463	479	518	554	600	626	635	639	687
As a percent of GDP	2.8%	3.2%	2.5%	2.3%	2.3%	2.4%	2.5%	2.6%	2.6%	2.5%	2.4%	2.5%
Other transactions affecting borrowing from the public: Changes in financial assets and liabilities: <sup>1</sup>												
Change in Treasury operating cash balance	70	42										
Net disbursements of credit financing accounts:												
Direct loan accounts	121	96	132	137	133	129	125	119	117	119	117	116
Guaranteed loan accounts	12	8	-3	-3	-1	-2	-2	-4	-5	-8	-8	-8
Troubled Asset Relief Program (TARP) equity purchase accounts	-6	-1	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (NRRIT)	1	-*	-1	-1	-1	-1	-1	-1	-1	-*	-1	-*
Net change in other financial assets and liabilities <sup>2</sup>	114											
Subtotal, changes in financial assets and liabilities	313	144	128	134	131	127	122	114	111	111	108	108
Seigniorage on coins	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*
Total, other transactions affecting borrowing from the public	313	144	128	134	131	127	121	114	110	111	108	107
Total, requirement to borrow from the public (equals change in debt held by the public)	797	726	602	596	610	644	676	714	736	746	747	794
<b>Changes in Debt Subject to Statutory Limitation:</b>												
Change in debt held by the public	797	726	602	596	610	644	676	714	736	746	747	794
Change in debt held by Government accounts	278	107	104	165	165	126	97	86	4	16	33	-26
Change in other factors	7	1	2	2	2	3	2	2	2	2	1	*
Total, change in debt subject to statutory limitation	1,082	834	708	763	778	773	775	803	742	763	781	768
<b>Debt Subject to Statutory Limitation, End of Year:</b>												
Debt issued by Treasury	17,768	18,600	19,307	20,068	20,845	21,616	22,389	23,191	23,931	24,693	25,474	26,242
Adjustment for discount, premium, and coverage <sup>3</sup>	13	15	17	18	19	21	22	24	25	26	27	27
Total, debt subject to statutory limitation <sup>4</sup>	17,781	18,615	19,323	20,087	20,864	21,637	22,412	23,214	23,956	24,720	25,501	26,269

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

(Dollar amounts in billions)

	Estimate											
	Actual 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Debt Outstanding, End of Year:</b>												
Gross Federal debt: <sup>5</sup>												
Debt issued by Treasury .....	17,768	18,600	19,307	20,068	20,845	21,616	22,389	23,191	23,931	24,693	25,474	26,242
Debt issued by other agencies .....	26	27	27	27	25	24	24	23	22	22	21	21
Total, gross Federal debt .....	17,794	18,628	19,334	20,095	20,870	21,640	22,413	23,213	23,953	24,715	25,494	26,262
Held by:												
Debt held by Government accounts .....	5,015	5,121	5,225	5,390	5,555	5,681	5,778	5,864	5,868	5,885	5,917	5,891
Debt held by the public <sup>6</sup> .....	12,780	13,506	14,108	14,705	15,315	15,959	16,635	17,349	18,085	18,830	19,577	20,371
As a percent of GDP .....	74.1%	75.1%	75.0%	74.6%	74.3%	74.1%	74.0%	74.0%	73.9%	73.7%	73.5%	73.3%
<b>Debt Held by the Public Net of Financial Assets:</b>												
Debt held by the public .....	12,780	13,506	14,108	14,705	15,315	15,959	16,635	17,349	18,085	18,830	19,577	20,371
Less financial assets net of liabilities:												
Treasury operating cash balance .....	158	200	200	200	200	200	200	200	200	200	200	200
Credit financing account balances:												
Direct loan accounts .....	1,065	1,161	1,293	1,430	1,564	1,693	1,818	1,936	2,053	2,173	2,290	2,406
Guaranteed loan accounts .....	2	10	7	4	3	2	-*	-4	-10	-17	-26	-34
TARP equity purchase accounts .....	1	*	*	*	-*	-*	-*	-*	-*	-*	-1	-1
Government-sponsored enterprise preferred stock ...	96	96	96	96	96	96	96	96	96	96	96	96
Non-Federal securities held by NRRIT .....	25	25	24	23	22	22	21	20	19	19	18	18
Other assets net of liabilities .....	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23
Total, financial assets net of liabilities .....	1,324	1,469	1,597	1,731	1,862	1,989	2,111	2,225	2,335	2,447	2,555	2,663
Debt held by the public net of financial assets .....	11,455	12,038	12,512	12,974	13,453	13,970	14,524	15,124	15,749	16,384	17,022	17,709
As a percent of GDP .....	66.4%	66.9%	66.5%	65.8%	65.3%	64.9%	64.6%	64.5%	64.4%	64.2%	63.9%	63.7%

\* \$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> 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.

<sup>3</sup> Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), Treasury securities 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> Legislation enacted February 15, 2014, (P.L. 113-83) temporarily suspends the debt limit through March 15, 2015.

<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 in the Government account series are otherwise measured at face value less unrealized discount (if any).

<sup>6</sup> At the end of 2014, the Federal Reserve Banks held \$2,451.7 billion of Federal securities and the rest of the public held \$10,328.1 billion. Debt held by the Federal Reserve Banks is not estimated for future years.

