
SUMMARY TABLES

Table S-1. Budget Totals

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

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

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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014– 2018	2014– 2023
Projected deficits in the adjusted baseline¹	919	627	536	547	556	571	637	678	723	889	913	2,837	6,678
Percent of GDP	5.7%	3.7%	3.0%	2.9%	2.8%	2.7%	2.9%	3.0%	3.0%	3.6%	3.5%	3.0%	3.1%
Proposals in the 2014 Budget:²													
Proposals contained in the December Compromise Deficit Reduction Package:													
Discretionary program reductions	.....	.....	.....	.....	–5	–12	–19	–27	–35	–46	–58	–16	–202
Health savings	.....	–6	–16	–21	–29	–35	–40	–49	–57	–68	–81	–107	–401
Other mandatory savings	*	–1	–12	–16	–19	–21	–23	–25	–26	–29	–28	–69	–201
Revenue proposals	.....	–30	–42	–46	–52	–57	–62	–66	–71	–76	–81	–228	–583
Immediate investments in infrastructure	.....	6	18	12	6	4	2	2	1	*	*	45	50
Programmatic effects of moving to the chained CPI	.....	.....	–3	–8	–14	–19	–24	–31	–37	–44	–50	–44	–230
Discretionary effects of program integrity cap adjustments	.....	*	*	*	1	1	1	1	1	1	1	3	9
Debt service and accrual effects	*	1	1	–*	–3	–10	–18	–27	–37	–48	–61	–12	–202
Total, December Package proposals	*	–31	–53	–79	–117	–148	–183	–222	–261	–308	–357	–428	–1,760
Policy initiatives:													
Surface transportation initiatives	.....	*	2	5	10	14	18	22	18	9	5	31	104
Job creation initiatives	2	31	11	9	4	1	1	1	1	1	1	55	62
Reductions in overseas contingency operations													
reserved for surface transportation and job creation	–1	–3	–19	–29	–32	–43	–41	.....	.....	.....	.....	–126	–167
Early childhood investments	.....	*	1	3	6	8	10	11	12	12	12	19	77
Tobacco tax financing	.....	–8	–10	–9	–9	–8	–8	–7	–7	–6	–6	–44	–78
Other mandatory proposals	9	25	20	12	1	–1	–5	–9	–11	–18	–17	57	–3
Reserve for revenue-neutral business tax reform	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Debt service	*	*	*	1	1	1	–*	–*	*	*	*	2	2
Total, policy initiatives	10	46	6	–9	–19	–28	–25	18	15	–*	–5	–5	–2
Additional changes to deficits:													
Remaining reductions in overseas contingency operations including amounts reserved for additional surface transportation transfers	.....	–1	–19	–30	–34	–26	–30	–74	–77	–101	–115	–111	–508
Revenue proposals available to pay for extension of baseline tax items	*	5	3	–7	–9	–10	–23	–25	–26	–28	–29	–18	–149
Proposed BCA disaster relief cap adjustment	–*	2	2	1	–*	–*	–*	–*	*	–*	–*	5	5
Outlay effects of discretionary policy	–5	9	2	–2	–4	–4	–3	–1	–4	–4	–3	2	–13
Debt service and indirect interest effects	*	*	1	*	–1	–3	–6	–9	–14	–19	–25	–4	–76
Total, additional deficit reduction	–4	15	–12	–38	–48	–43	–63	–110	–121	–151	–171	–125	–741
Total proposals in the 2014 Budget	5	30	–59	–126	–184	–220	–271	–314	–367	–460	–533	–558	–2,503

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

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

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

* \$500 million or less.

¹ See Tables S-4 and S-8 for information on the adjusted baseline.² For total deficit reduction since January 2011, see Table S-3.

Table S-3. Cumulative Deficit Reduction

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

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

¹ Excludes savings from reductions in OCO.

Table S-4. Adjusted Baseline by Category¹

(In billions of dollars)

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

Table S-4. Adjusted Baseline by Category¹—Continued

(In billions of dollars)

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

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

Table S-5. Proposed Budget by Category

(In billions of dollars)

														Totals	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014- 2018	2014- 2023	
Outlays:															
Appropriated (“discretionary”) programs: ¹															
Defense	671	651	618	604	581	581	583	589	601	612	622	631	2,967	6,021	
Non-defense	614	606	624	628	637	638	641	647	657	662	648	647	3,168	6,429	
Subtotal, appropriated programs	1,285	1,258	1,242	1,232	1,218	1,219	1,224	1,236	1,258	1,274	1,270	1,278	6,135	12,451	
Mandatory programs:															
Social Security	768	813	860	911	965	1,021	1,080	1,142	1,208	1,275	1,347	1,424	4,837	11,234	
Medicare	466	504	524	537	578	587	607	665	709	758	837	867	2,832	6,668	
Medicaid	251	267	304	328	351	371	391	414	438	465	493	523	1,743	4,076	
Allowance for moving to the chained CPI ..	.....	.....	.....	–2	–5	–8	–11	–14	–18	–21	–24	–27	–26	–130	
Other mandatory programs	548	620	621	642	676	675	688	728	753	786	821	822	3,301	7,211	
Subtotal, mandatory programs	2,032	2,203	2,308	2,415	2,564	2,646	2,754	2,934	3,090	3,263	3,475	3,609	12,688	29,059	
Net interest	220	223	223	254	300	373	461	543	609	663	715	763	1,611	4,905	
Adjustments for disaster costs ² .....	.....	1	5	7	8	9	9	10	10	10	10	10	38	88	
Total outlays	3,537	3,685	3,778	3,908	4,090	4,247	4,449	4,724	4,967	5,209	5,470	5,660	20,472	46,502	
Receipts:															
Individual income taxes	1,132	1,234	1,383	1,552	1,700	1,844	1,977	2,105	2,241	2,380	2,517	2,684	8,456	20,382	
Corporation income taxes	242	288	333	376	401	430	450	470	481	494	511	531	1,991	4,478	
Social insurance and retirement receipts:															
Social Security payroll taxes	570	673	739	778	826	869	917	965	1,008	1,063	1,114	1,161	4,129	9,440	
Medicare payroll taxes	201	208	224	238	254	268	284	299	313	330	347	362	1,268	2,919	
Unemployment insurance	67	61	58	58	69	69	66	64	64	66	68	68	320	651	
Other retirement	8	9	10	11	12	12	12	13	13	14	14	15	56	125	
Excise taxes	79	85	105	114	115	118	125	138	142	149	156	166	577	1,327	
Estate and gift taxes	14	13	13	14	15	17	18	31	33	36	38	41	78	257	
Customs duties	30	34	39	42	46	49	53	55	58	61	65	68	228	537	
Deposits of earnings, Federal Reserve System ..	82	83	92	79	51	12	.....	10	30	33	37	39	234	383	
Other miscellaneous receipts	25	24	38	70	73	72	70	76	81	82	84	86	324	733	
Total receipts	2,450	2,712	3,034	3,332	3,561	3,761	3,974	4,226	4,464	4,709	4,951	5,220	17,661	41,231	
Deficit	1,087	973	744	576	528	487	475	498	503	501	519	439	2,811	5,271	
Net interest	220	223	223	254	300	373	461	543	609	663	715	763	1,611	4,905	
Primary deficit / surplus (–)	867	750	521	323	228	113	14	–45	–106	–162	–197	–323	1,200	366	
On-budget deficit	1,149	1,006	768	584	525	478	460	474	459	451	450	345	2,814	4,993	
Off-budget deficit / surplus (–)	–62	–33	–24	–7	4	9	16	24	44	50	69	94	–3	278	

Table S-5. Proposed Budget by Category—Continued

(In billions of dollars)

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

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

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

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

(As a percent of GDP)

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

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

(As a percent of GDP)

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

*0.05 percent of GDP or less.

¹The 2014 Budget proposes changes to the current law caps in the BBEDCA, for the reclassification of certain transportation programs and further reductions as part of the Administration's policy to achieve additional deficit reduction.²These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Outlays:										
Appropriated ("discretionary") programs: ¹										
Defense	618	585	545	529	515	504	498	491	484	477
Non-defense	624	609	598	581	566	553	544	532	505	488
Subtotal, appropriated programs	1,242	1,194	1,144	1,110	1,080	1,057	1,042	1,023	989	965
Mandatory programs:										
Social Security	860	883	906	929	953	977	1,001	1,025	1,049	1,075
Medicare	524	520	543	534	535	569	588	609	652	654
Medicaid	304	317	329	338	345	354	363	373	384	395
Allowance for moving to the chained CPI .....	.....	-2	-5	-7	-10	-12	-15	-17	-19	-20
Other mandatory programs	621	622	635	615	607	622	624	631	640	621
Subtotal, mandatory programs	2,308	2,341	2,408	2,409	2,430	2,509	2,561	2,621	2,706	2,725
Net interest	223	246	282	340	407	465	505	533	557	576
Adjustments for disaster costs ²	5	7	8	8	8	8	8	8	8	8
Total outlays	3,778	3,787	3,841	3,866	3,925	4,039	4,117	4,185	4,260	4,273
Receipts:										
Individual income taxes	1,383	1,504	1,597	1,678	1,744	1,800	1,857	1,912	1,961	2,026
Corporation income taxes	333	364	377	392	397	402	399	397	398	401
Social insurance and retirement receipts										
Social Security payroll taxes	739	754	775	791	809	825	835	854	868	877
Medicare payroll taxes	224	230	239	244	251	256	259	265	270	273
Unemployment insurance	58	56	65	63	58	55	53	53	53	51
Other retirement	10	10	11	11	11	11	11	11	11	12
Excise taxes	105	110	108	108	110	118	118	120	122	125
Estate and gift taxes	13	14	15	15	16	27	28	29	30	31
Customs duties	39	41	43	45	46	47	48	49	50	52
Deposits of earnings, Federal Reserve System	92	77	48	11	.....	9	25	27	28	30
Other miscellaneous receipts	38	68	68	66	62	65	67	66	65	65
Total receipts	3,034	3,229	3,345	3,423	3,506	3,613	3,700	3,783	3,856	3,942
Deficit	744	559	496	443	419	426	417	402	404	332
Net interest	223	246	282	340	407	465	505	533	557	576
Primary deficit / surplus (-)	521	313	214	103	12	-39	-88	-130	-153	-244
On-budget deficit	768	566	493	435	406	405	380	362	350	260
Off-budget deficit / surplus (-)	-24	-7	4	8	14	21	37	40	54	71

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

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

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

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

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

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
													2014– 2018	2014– 2023
BBEDCA baseline deficit	1,087	912	687	655	698	728	764	815	869	928	1,041	1,041	3,532	8,227
Adjustments for current policy:														
Continue tax benefits provided under the American Taxpayer Relief Act (ATRA) ¹ .....	.....	.....	.....	.....	.....	.....	2	30	31	32	33	33	2	161
Prevent reduction in Medicare physician payments .....	.....	.....	15	21	22	23	22	25	27	29	32	32	103	249
Reflect incremental cost of funding existing Pell maximum grant award .....	.....	.....	–1	–1	5	5	3	3	3	3	3	3	12	28
Reflect Postal Service default on 2013 retiree health benefit payment .....	.....	6	.....	.....	.....	–*	–*	–*	–*	–*	–*	–*	–1	–3
Subtotal .....	.....	6	14	20	28	27	26	58	61	64	68	68	115	436
Adjustments for provisions contained in the Budget Control Act:														
Set discretionary budget authority at cap levels .....	.....	*	–20	–34	–43	–48	–53	–57	–62	–68	–71	–74	–198	–531
Reflect Joint Committee enforcement .....	.....	.....	–50	–86	–101	–105	–107	–108	–108	–109	–48	–15	–450	–838
Subtotal .....	.....	*	–70	–120	–145	–154	–160	–165	–171	–176	–120	–88	–648	–1,369
Adjustments for disaster costs:														
Remove non-recurring emergency costs .....	.....	.....	–9	–27	–40	–46	–50	–52	–55	–56	–58	–59	–171	–451
Add placeholder for future emergency costs ² .....	.....	1	5	7	8	9	9	10	10	10	10	10	38	88
Reclassify surface transportation outlays:														
Remove outlays from appropriated category	–1	–1	–1	–1	–2	–2	–2	–2	–2	–2	–2	–2	–8	–16
Add outlays to mandatory category	1	1	1	1	2	2	2	2	2	2	2	2	8	16
Subtotal .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total program adjustments .....	.....	7	–60	–120	–148	–164	–174	–150	–154	–159	–99	–69	–666	–1,297
Debt service on adjustments .....	.....	*	–*	–*	–2	–8	–18	–29	–37	–46	–53	–58	–29	–252
Total adjustments .....	.....	7	–60	–120	–151	–172	–192	–179	–191	–204	–152	–127	–695	–1,549
Adjusted baseline deficit	1,087	919	627	536	547	556	571	637	678	723	889	913	2,837	6,678

*\$500 million or less.

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

S-9. Mandatory and Receipt Proposals

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

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

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

[illegible]

S-9. Mandatory and Receipt Proposals—Continued

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

													Totals	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014–2018	2014–2023	
Social Security Administration (SSA):														
Prevent improper use of the Death Master File ¹ .....	.....	–65	–131	–132	–135	–138	–137	–137	–140	–143	–145	–601	–1,303	
Provide dedicated, mandatory funding for program integrity:														
Administrative costs	266	1,227	1,750	1,800	1,710	1,625	1,543	1,543	1,543	1,543	1,620	8,112	15,904	
Benefit savings	–76	–559	–2,437	–3,809	–4,417	–4,824	–5,760	–6,466	–7,040	–7,890	–8,124	–16,046	–51,326	
Subtotal, provide dedicated, mandatory funding for program integrity	190	668	–687	–2,009	–2,707	–3,199	–4,217	–4,923	–5,497	–6,347	–6,504	–7,934	–35,422	
Annual reduction to discretionary spending limits (non-add) .....	.....	.....	–273	–273	–273	–273	–273	–273	–273	–273	–273	–1,092	–2,457	
Offset DI benefits for period of concurrent UI receipt .....	.....	–100	–100	–100	–100	–100	–100	–100	–100	–100	–100	–500	–1,000	
Improve collection of pension information from States and localities .....	.....	18	28	24	–232	–500	–650	–685	–619	–577	–524	–662	–3,717	
Total, SSA	190	521	–890	–2,217	–3,174	–3,937	–5,104	–5,845	–6,356	–7,167	–7,273	–9,697	–41,442	
Other Independent Agencies:														
Civilian Property Realignment Board:														
Dispose of unneeded real property .....	.....	–87	–203	–376	–990	–130	–100	–120	–120	–120	–120	–1,786	–2,366	
Total, Other Mandatory Savings	43	–1,285	–11,647	–15,911	–19,195	–21,034	–23,080	–24,786	–26,355	–29,038	–28,236	–69,072	–200,567	
Chained CPI:														
Adjust indexing and protect vulnerable populations ¹ .....	.....	.....	–3,000	–8,000	–14,000	–19,000	–24,000	–31,000	–37,000	–44,000	–50,000	–44,000	–230,000	
Revenues:														
Reduce the value of certain tax expenditures ....	.....	–24,568	–39,800	–43,014	–46,800	–51,100	–55,639	–60,271	–64,995	–69,214	–73,860	–205,282	–529,261	
Implement the Buffett Rule ⁴ .....	.....	–5,327	–1,726	–3,486	–5,542	–6,177	–5,967	–5,968	–6,146	–6,393	–6,655	–22,258	–53,387	
Total, revenues .....	.....	–29,895	–41,526	–46,500	–52,342	–57,277	–61,606	–66,239	–71,141	–75,607	–80,515	–205,282	–582,648	
Upfront Investments:														
Invest in immediate surface transportation priorities .....	.....	5,600	17,850	12,170	5,770	3,870	1,530	1,560	870	480	240	45,260	49,940	
Total, savings consistent with the December Compromise Deficit Reduction Package	43	–31,762	–53,871	–79,651	–109,087	–127,974	–146,757	–169,087	–190,972	–215,782	–239,389	–402,345	–1,364,332	
Accrual effects:														
Increase TRICARE pharmacy copayments .....	.....	528	850	900	951	1,006	1,063	1,125	1,190	1,258	1,330	4,235	10,201	
Increase annual premiums for TFL enrollment ....	.....	66	93	98	103	109	115	123	130	137	144	469	1,118	
Total accrual effects .....	.....	594	943	998	1,054	1,115	1,178	1,248	1,320	1,395	1,474	4,704	11,319	

S-9. Mandatory and Receipt Proposals—Continued

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Outyear mandatory effects of discretionary changes to the Conservation Stewardship Program .....	.....	.....	–10	–13	–13	–13	–13	–13	–13	–13	–13	–49	–114
Total, Agriculture .....	.....	2,351	193	61	–1	–38	–86	–98	–99	–101	–103	2,566	2,079
Commerce:													
Develop a national network of manufacturing innovation institutes .....	.....	38	112	180	186	156	122	102	74	30	.....	672	1,000
Education:													
Reform student loan interest rates	8,489	11,954	8,772	4,686	1,394	–1,387	–4,118	–6,678	–8,683	–9,912	–10,915	25,419	–14,887
Expand Pay-As-You-Earn to all borrowers ...	463	3,460	400	381	332	350	239	221	238	163	191	4,923	5,975
Reform and expand Perkins loan program ...	.....	–673	–2,012	–1,863	–1,693	–1,540	–1,453	–1,402	–1,324	–1,195	–1,124	–7,781	–14,279
Adjust guaranty agency loan rehabilitation compensation .....	.....	–3,657	.....	.....	.....	.....	.....	.....	.....	.....	.....	–3,657	–3,657
Provide mandatory appropriation to sustain recent Pell Grant increases .....	.....	.....	866	3,589	4,035	2,948	2,494	869	905	1,113	1,116	11,438	17,935
Overhaul TEACH Grants and replace with Presidential Teaching Fellows .....	.....	5	126	176	181	176	164	28	–28	–43	–46	664	739
Establish the Community College to Career Fund .....	.....	.....	134	533	933	1,134	800	400	67	.....	.....	2,733	4,000
Total, Education	8,952	11,089	8,286	7,502	5,182	1,681	–1,874	–6,562	–8,825	–9,874	–10,778	33,739	–4,174
Energy:													
Repeal ultra-deepwater oil and gas research and development program .....	.....	–20	–20	–10	.....	.....	.....	.....	.....	.....	.....	–50	–50
Reauthorize special assessment from domestic nuclear utilities ¹ .....	.....	–200	–204	–209	–213	–218	–223	–228	–233	–238	–243	–1,044	–2,209
Establish Energy Security Trust Fund .....	.....	60	140	180	200	200	200	200	200	200	200	780	1,780
Enact nuclear waste management program ....	.....	.....	.....	.....	90	170	390	520	720	–1,334	740	260	1,296
Provide HomeStar rebates for energy efficient home retrofits .....	.....	300	1,800	2,100	1,020	600	180	.....	.....	.....	.....	5,820	6,000
Total, Energy .....	.....	140	1,716	2,061	1,097	752	547	492	687	–1,372	697	5,766	6,817
Health and Human Services:													
Reauthorize Family Connection Grants .....	.....	.....	11	14	14	4	1	1	.....	.....	.....	43	45
Expand child care access .....	.....	406	683	735	745	749	750	750	750	750	750	3,318	7,068
Make TANF supplemental grant funding permanent and reduce the annual amount available in the TANF contingency fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

S-9. Mandatory and Receipt Proposals—Continued

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Establish the Community College to Career Fund			134	533	933	1,134	800	400	67	.....	.....	2,733	4,000
Total, Labor	606	6,927	6,203	–3,280	–5,657	–3,574	–3,707	–2,898	–2,817	–6,155	–6,209	619	–21,167
Transportation:													
Establish a mandatory surcharge for air traffic services ¹		–605	–632	–660	–690	–719	–745	–766	–790	–812	–836	–3,306	–7,255
Establish a co-insurance program for aviation war risk insurance		–110	–107	–51	15	91	203	175	125	80	48	–162	469
Reduction in interagency ocean freight differential reimbursement as a result of food aid reform		–50	–50	–50	–50	–50	–50	–50	–50	–50	–50	–250	–500
Total, Transportation		–765	–789	–761	–725	–678	–592	–641	–715	–782	–838	–3,718	–7,286
Treasury:													
Increase levy authority for payments to Medicare providers with delinquent tax debt ¹		–46	–67	–70	–71	–72	–74	–76	–76	–77	–78	–326	–707
Authorize Treasury to locate and recover assets of the United States and to retain a portion of amounts collected to pay for the costs of recovery		–3	–3	–3	–3	–3	–3	–3	–3	–3	–3	–15	–30
Allow offset of Federal income tax refunds to collect delinquent State income taxes for out-of-state residents													
Establish a Pay for Success Incentive Fund		1	1	10	24	40	56	49	42	24	15	76	262
Provide authority to contact delinquent debtors via their cell phones		–12	–12	–12	–12	–12	–12	–12	–12	–12	–12	–60	–120
Total, Treasury		–60	–81	–75	–62	–47	–33	–42	–49	–68	–78	–325	–595
Veterans Affairs:													
Extend round-down of cost of living adjustments (compensation)		–42	–91	–148	–193	–239	–264	–286	–311	–336	–347	–713	–2,257
Extend round-down of cost of living adjustments (education)		–1	–1	–2	–2	–3	–2	–2	–3	–3	–3	–9	–22
Exclude Temporary Residence Adaptation grants from Specially Adapted Housing (SAH) grant limit ⁶													
Restore eligibility for housing grant adaptation		5	5	5	6	6	6	6	7	7	7	27	60
Replace housing grant limits with limits to grant type ⁷							1	1	1	1	1	.....	5
Provide SAH grants to veterans living with family		6	7	7	7	7	8	8	9	9	9	34	77

S-9. Mandatory and Receipt Proposals—Continued

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Repeal the government ownership requirement for certain types of exempt facility bonds	16	71	152	238	330	410	459	488	518	549	549	1,201	3,764
Exempt certain foreign pension funds from the application of FIRPTA		109	187	196	206	216	227	238	250	263	276	914	2,168
Total, incentives for investment in infrastructure	16	438	1,148	1,585	1,748	1,872	1,968	2,047	2,131	2,217	2,267	6,791	17,421
Tax cuts for families and individuals:													
Provide for automatic enrollment in IRAs, including a small employer tax credit, and double the tax credit for small employer plan start-up costs ¹⁹			1,086	1,303	1,434	1,584	1,809	2,098	2,383	2,734	3,195	5,407	17,626
Expand child and dependent care tax credit ¹⁹		251	953	954	946	957	955	949	947	937	926	4,061	8,775
Extend exclusion from income for cancellation of certain home mortgage debt		1,058	1,252	300	.....	.....	.....	.....	.....	.....	.....	2,610	2,610
Provide exclusion from income for student loan forgiveness for students in certain income-based or income-contingent repayment programs who have completed payment obligations											2	.....	2
Provide exclusion from income for student loan forgiveness and for certain scholarship amounts for participants in the IHS Health Professions Programs		5	13	14	14	15	16	18	19	20	21	61	155
Total, tax cuts for families and individuals		1,314	3,304	2,571	2,394	2,556	2,780	3,065	3,349	3,691	4,144	12,139	29,168
Modify estate and gift tax provisions:													
Restore the estate, gift and GST tax parameters in effect in 2009							–12,235	–13,284	–14,343	–15,356	–16,475	.....	–71,693
Require consistency in value for transfer and income tax purposes			–158	–171	–183	–197	–210	–223	–237	–251	–266	–709	–1,896
Require a minimum term for GRATs			–131	–194	–261	–335	–412	–494	–581	–683	–803	–921	–3,894
Limit duration of GST tax exemption													
Coordinate certain income and transfer tax rules applicable to grantor trusts			–36	–47	–62	–79	–102	–129	–164	–207	–261	–224	–1,087
Extend the lien on estate tax deferrals provided under section 6166			–12	–15	–16	–17	–18	–19	–20	–21	–22	–60	–160
Clarify GST tax treatment of HEETs		–47	30	29	27	26	24	23	21	20	18	65	171
Total, modify estate and gift tax provisions		–47	–307	–398	–495	–602	–12,953	–14,126	–15,324	–16,498	–17,809	–1,849	–78,559

S-9. Mandatory and Receipt Proposals—Continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Reform treatment of financial and insurance industry institutions and products:													
Impose a financial crisis responsibility fee ...			–2,991	–6,066	–6,321	–6,581	–6,839	–7,159	–7,470	–7,794	–8,128	–21,959	–59,349
Require current inclusion in income of accrued market discount and limit the accrual amount for distressed debt		–6	–21	–42	–67	–95	–126	–160	–197	–236	–276	–231	–1,226
Require that the cost basis of stock that is a covered security must be determined using an average cost basis method	91	75	–61	–126	–200	–248	–266	–284	–301	–319	–339	–560	–2,069
Total, reform treatment of financial and insurance industy institutions and products	91	69	–3,073	–6,234	–6,588	–6,924	–7,231	–7,603	–7,968	–8,349	–8,743	–22,750	–62,644
Other revenue changes and loophole closers:													
Increase Oil Spill Liability Trust Fund financing rate by one cent and update the law to include other sources of crudes ²		–64	–88	–92	–102	–106	–109	–116	–121	–127	–133	–452	–1,058
Reinstate Superfund taxes ²		–1,369	–1,818	–1,899	–1,970	–2,053	–2,123	–2,152	–2,206	–2,257	–2,358	–9,109	–20,205
Make UI surtax permanent ²		–1,044	–1,459	–1,489	–1,520	–1,551	–1,576	–1,597	–1,618	–1,641	–1,660	–7,063	–15,155
Tax carried (profits) interests as ordinary income		–3,407	–3,096	–2,389	–1,718	–1,247	–1,105	–1,065	–864	–612	–406	–11,857	–15,909
Eliminate the deduction for contributions of conservation easements on golf courses ...		–37	–53	–55	–59	–61	–64	–68	–71	–74	–77	–265	–619
Restrict deductions and harmonize the rules for contributions of conservation easements for historic preservation		–8	–11	–16	–22	–26	–27	–28	–31	–32	–33	–83	–234
Require non-spouse beneficiaries of IRA owners and retirement plan participants to take inherited distributions over no more than five years		–86	–224	–369	–517	–668	–699	–660	–612	–563	–513	–1,864	–4,911
Limit the total accrual of tax-favored retirement benefits		–802	–831	–839	–876	–964	–1,010	–1,054	–923	–1,082	–961	–4,312	–9,342
Total, other revenue changes and loophole closers		–6,817	–7,580	–7,148	–6,784	–6,676	–6,713	–6,740	–6,446	–6,388	–6,141	–35,005	–67,433
Reduce the tax gap and make reforms:													
Expand information reporting:													
Require information reporting for private separate accounts of life insurance companies					–1	–1	–1	–1	–1	–1	–1	–2	–7
Require a certified TIN from contractors and allow certain withholding		–25	–58	–99	–135	–141	–147	–154	–161	–168	–176	–458	–1,264

S-9. Mandatory and Receipt Proposals—Continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Modify reporting of tuition expenses and scholarships on Form 1098-T ¹⁹ .....	.....	–8	–105	–111	–114	–117	–120	–124	–128	–132	–136	–455	–1,095
Provide for reciprocal reporting of information in connection with the implementation of FATCA .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, expand information reporting .....	.....	–33	–163	–210	–250	–259	–268	–279	–290	–301	–313	–915	–2,366
Improve compliance by businesses:													
Require greater electronic filing of returns .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Make e-filing mandatory for exempt organizations .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Authorize the Department of the Treasury to require additional information to be included in electronically filed Form 5500 Annual Reports and electronic filing of certain other employee benefit plan reports ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Implement standards clarifying when employee leasing companies can be held liable for their clients' Federal employment taxes .....	.....	–5	–6	–6	–6	–7	–7	–8	–8	–8	–8	–30	–69
Increase certainty with respect to worker classification	–4	–73	–361	–706	–857	–945	–1,035	–1,129	–1,226	–1,328	–1,437	–2,942	–9,097
Repeal special estimated tax payment provision for certain insurance companies .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, improve compliance by businesses	–4	–78	–367	–712	–863	–952	–1,042	–1,137	–1,234	–1,336	–1,445	–2,972	–9,166
Strengthen tax administration:													
Impose liability on shareholders participating in “Intermediary Transaction Tax Shelters” to collect unpaid corporate income taxes .....	.....	–304	–421	–444	–469	–493	–517	–540	–562	–586	–611	–2,131	–4,947
Streamline audit and adjustment procedures for large partnerships .....	.....	–78	–114	–138	–174	–208	–227	–232	–233	–234	–235	–712	–1,873
Revise offer-in-compromise application rules .....	.....	–1	–1	–1	–1	–1	–1	–1	–1	–1	–1	–5	–10
Expand IRS access to information in the National Directory of New Hires for tax administration purposes .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Make repeated willful failure to file a tax return a felony .....	.....	.....	.....	.....	–1	–1	–1	–1	–2	–2	–2	–2	–10
Facilitate tax compliance with local jurisdictions .....	.....	–1	–1	–1	–1	–1	–2	–2	–2	–2	–2	–5	–15

S-9. Mandatory and Receipt Proposals—Continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Extend statute of limitations where State adjustment affects Federal tax liability				–1	–4	–4	–4	–4	–4	–4	–4	–9	–29
Improve investigative disclosure statute					–1	–1	–1	–1	–2	–2	–2	–2	–10
Require taxpayers who prepare their returns electronically but file their returns on paper to print their returns with a 2-D bar code													
Allow the IRS to absorb credit and debit card processing fees for certain tax payments		–1	–2	–2	–2	–2	–2	–2	–2	–2	–2	–9	–19
Extend IRS math error authority in certain circumstances ¹⁹		–16	–17	–16	–17	–18	–19	–19	–21	–21	–21	–84	–185
Impose a penalty on failure to comply with electronic filing requirements					–1	–1	–1	–1	–2	–2	–2	–2	–10
Provide whistleblowers with protection from retaliation													
Provide stronger protection from improper disclosure of taxpayer information in whistleblower actions													
Index all penalties to inflation		–349	–544	–699	–844	–995	–1,147	–1,303	–1,462	–1,625	–1,791	–3,431	–10,759
Extend paid preparer EITC due diligence requirements to the CTC													
Extend IRS authority to require truncated SSNs on Form W-2													
Add tax crimes to the Aggravated Identity Theft Statute													
Impose a civil penalty on tax identity theft crimes													
Subtotal, strengthen tax administration		–750	–1,100	–1,302	–1,515	–1,725	–1,922	–2,106	–2,293	–2,481	–2,673	–6,392	–17,867
Total, reduce the tax gap and make reforms	–4	–861	–1,630	–2,224	–2,628	–2,936	–3,232	–3,522	–3,817	–4,118	–4,431	–10,279	–29,399
Simplify the tax system:													
Simplify the rules for claiming the EITC for workers without qualifying children ¹⁹		42	562	576	589	599	578	590	604	617	632	2,368	5,389
Modify adoption credit to allow tribal determination of special needs							1	1	1	1	1	.....	5
Eliminate MRD requirements for IRA/plan balances of \$75,000 or less		4	7	9	14	17	23	29	35	39	45	51	222
Allow all inherited plan and IRA accounts to be rolled over within 60 days													
Repeal non-qualified preferred stock designation		–29	–49	–48	–45	–42	–37	–33	–29	–26	–23	–213	–361

S-9. Mandatory and Receipt Proposals—Continued

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Provide new Manufacturing Communities tax credit		19	103	240	392	516	618	701	729	641	452	1,270	4,411
Enhance and make permanent the R&E tax credit		3,893	7,282	8,121	8,975	9,832	10,669	11,439	12,225	13,052	13,890	38,103	99,378
Extend certain employment tax credits, including incentives for hiring veterans		359	817	1,006	1,060	1,049	1,009	968	943	936	939	4,291	9,086
Provide a tax credit for the production of advanced technology vehicles		50	283	461	784	1,079	1,175	933	144	–352	–345	2,657	4,212
Provide a tax credit for medium- and heavy-duty alternative-fuel commercial vehicles		71	362	411	488	471	247	217	–108	–66	–37	1,803	2,056
Modify and permanently extend renewable electricity production tax credit ¹⁹		43	177	664	1,160	1,543	1,915	2,320	2,778	3,192	3,651	3,587	17,443
Modify and permanently extend the deduction for energy-efficient commercial building property		83	217	350	489	575	624	701	736	729	718	1,714	5,222
Total, incentives for manufacturing, research, clean energy, and insourcing and creating jobs		4,523	9,251	11,263	13,358	15,077	16,269	17,291	17,460	18,146	19,282	53,472	141,920
Tax relief for small business:													
Extend increased expensing for small business		6,839	9,626	7,732	6,974	6,543	6,344	6,182	6,064	6,130	6,227	37,714	68,661
Eliminate capital gains taxation on investments in small business stock							262	730	1,163	1,615	2,040		5,810
Double the amount of expensed start-up expenditures	223	251	311	310	308	304	300	297	296	294	292	1,484	2,963
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance ¹⁹ ..		720	1,386	1,453	1,299	1,167	1,044	972	857	796	802	6,025	10,496
Total, tax relief for small business	223	7,810	11,323	9,495	8,581	8,014	7,950	8,181	8,380	8,835	9,361	45,223	87,930
Incentives to promote regional growth:													
Extend and modify the NMTC	20	47	109	231	393	588	809	1,023	1,240	1,416	1,507	1,368	7,363
Restructure assistance to New York City, provide tax incentives for transportation infrastructure		200	200	200	200	200	200	200	200	200	200	1,000	2,000
Modify tax-exempt bonds for Indian tribal governments	4	12	12	12	12	12	12	12	12	12	12	60	120
Reform and expand the LIHTC		12	38	67	96	127	157	188	208	238	256	340	1,387
Total, incentives to promote regional growth	24	271	359	510	701	927	1,178	1,423	1,660	1,866	1,975	2,768	10,870
Reform U.S. international tax system:													
Defer deduction of interest expense related to deferred income of foreign subsidiaries		–2,612	–4,466	–4,653	–4,840	–5,025	–5,196	–5,361	–2,662	–836	–869	–21,596	–36,520
Determine the foreign tax credit on a pooling basis		–3,478	–5,948	–6,197	–6,447	–6,693	–6,920	–7,140	–7,373	–7,630	–7,926	–28,763	–65,752

S-9. Mandatory and Receipt Proposals—Continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Tax currently excess returns associated with transfers of intangibles offshore		–1,552	–2,612	–2,659	–2,667	–2,605	–2,512	–2,433	–2,358	–2,315	–2,292	–12,095	–24,005
Limit shifting of income through intangible property transfers		–47	–96	–126	–157	–189	–222	–257	–295	–336	–383	–615	–2,108
Disallow the deduction for non-taxed reinsurance premiums paid to foreign affiliates		–312	–532	–556	–591	–630	–650	–681	–717	–752	–788	–2,621	–6,209
Limit earnings stripping by expatriated entities ...		–234	–401	–421	–442	–464	–488	–512	–538	–565	–593	–1,962	–4,658
Modify tax rules for dual capacity taxpayers		–552	–946	–998	–1,054	–1,109	–1,162	–1,214	–1,268	–1,302	–1,359	–4,659	–10,964
Tax gain from the sale of a partnership interest on look-through basis		–133	–229	–240	–252	–265	–278	–292	–307	–322	–338	–1,119	–2,656
Prevent use of leveraged distributions from related foreign corporations to avoid dividend treatment		–172	–293	–306	–318	–330	–341	–352	–364	–376	–391	–1,419	–3,243
Extend section 338(h)(16) to certain asset acquisitions		–60	–100	–100	–100	–100	–100	–100	–100	–100	–100	–460	–960
Remove foreign taxes from a section 902 corporation's foreign tax pool when earnings are eliminated		–10	–20	–27	–36	–46	–50	–50	–50	–50	–50	–139	–389
Total, reform U.S. international tax system ...		–9,162	–15,643	–16,283	–16,904	–17,456	–17,919	–18,392	–16,032	–14,584	–15,089	–75,448	–157,464
Reform treatment of financial and insurance industry institutions and products:													
Require that derivative contracts be marked to market with resulting gain or loss treated as ordinary		–2,419	–4,576	–4,148	–2,614	–1,682	–1,148	–705	–510	–532	–555	–15,439	–18,889
Modify rules that apply to sales of life insurance contracts		–17	–54	–58	–62	–66	–70	–73	–77	–80	–84	–257	–641
Modify proration rules for life insurance company general and separate accounts		–294	–515	–532	–552	–566	–549	–526	–500	–465	–602	–2,459	–5,101
Extend pro rata interest expense disallowance for corporate-owned life insurance		–26	–60	–131	–278	–478	–651	–817	–986	–1,158	–1,334	–973	–5,919
Total, reform treatment of financial and insurance industry institutions and products ...		–2,756	–5,205	–4,869	–3,506	–2,792	–2,418	–2,121	–2,073	–2,235	–2,575	–19,128	–30,550
Eliminate fossil fuel preferences:													
Eliminate oil and gas preferences:													
Repeal enhanced oil recovery credit ²⁰													
Repeal credit for oil and gas produced from marginal wells ²⁰													
Repeal expensing of intangible drilling costs		–1,663	–2,460	–2,125	–1,639	–1,099	–748	–514	–366	–289	–90	–8,986	–10,993
Repeal deduction for tertiary injectants		–8	–12	–12	–11	–11	–11	–11	–11	–10	–10	–54	–107
Repeal exception to passive loss limitations for working interests in oil and natural gas properties		–7	–10	–9	–8	–8	–7	–7	–6	–6	–6	–42	–74

S-9. Mandatory and Receipt Proposals—Continued

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

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

S-9. Mandatory and Receipt Proposals—Continued

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

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

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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals	
												2014–2018	2014–2023
Implement unemployment insurance integrity				1	4	9	12	448	35	–29	21	14	501
Implement cap adjustments for UI program integrity				4	10	21	725	123	14	–1,332	–132	35	–567
Implement tax enforcement program integrity cap adjustment		–458	–1,252	–2,503	–3,766	–5,052	–5,955	–6,525	–6,816	–7,017	–7,158	–13,031	–46,502
Increase Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS) contributions		–800	–1,569	–2,325	–2,300	–2,273	–2,237	–2,197	–2,153	–2,104	–2,050	–9,267	–20,008
Prevent improper use of the Death Master File		–65	–87	–89	–91	–93	–91	–92	–94	–96	–97	–425	–895
Adjust indexing and protect vulnerable populations			–1,000	–3,000	–6,000	–8,000	–10,000	–13,000	–16,000	–20,000	–23,000	–18,000	–100,000
Reauthorize special assessment from domestic nuclear utilities		–200	–204	–209	–213	–218	–223	–228	–233	–238	–243	–1,044	–2,209
Increase coal AML fee to pre-2006 levels		–53	–52	–53	–53	–53	–53	–55	–55	.....	.....	–264	–427
Establish an AML hardrock reclamation fund			–200	–200	–200	–200	–200	–200	–200	–200	–200	–800	–1,800
Increase duck stamp fees		–14	–14	–14	–14	–14	–14	–14	–14	–14	–14	–70	–140
Strengthen unemployment insurance system solvency		2,467	2,746	–6,910	–9,324	–7,227	–6,847	–5,495	–4,924	–8,036	–7,929	–18,248	–51,479
Establish a mandatory surcharge for air traffic services		–605	–632	–660	–690	–719	–745	–766	–790	–812	–836	–3,306	–7,255

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

[illegible]

S-9. Mandatory and Receipt Proposals—Continued

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

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

²⁰ The provision is estimated to have zero receipt effect under the Administration's current economic projections.²¹ These additional revenue savings could be used to pay for continuing tax benefits provided under the American Taxpayer Relief Act, if the Congress decided those costs should be offset.

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

(Budget authority in billions of dollars)

	Actuals			Requests		Outyears										Totals	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2018	2014-2023	
Discretionary Current Law Caps by Category: ¹																	
Security category	684	688	684	684	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Nonsecurity category	407	374	377	359	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Defense category	n/a	n/a	n/a	n/a	552	566	577	590	603	616	630	644	660	677	2,888	6,115	
Non-Defense category	n/a	n/a	n/a	n/a	506	520	530	541	553	566	578	590	605	620	2,650	5,609	
Total, Base Discretionary Funding	1,092	1,062	1,060	1,043	1,058	1,086	1,107	1,131	1,156	1,182	1,208	1,234	1,265	1,297	5,538	11,724	
Proposed Changes to Base Discretionary Caps: ²																	
Reclassify Transportation Rail Programs ...	-2	-1	-1	-1	-1	-1	-2	-2	-2	-2	-2	-2	-2	-2	-8	-16	
Proposed cap reductions:																	
Defense cap reductions .....	.....	.....	.....	.....	.....	.....	.....	-4	-8	-12	-16	-20	-26	-33	-12	-119	
Non-defense cap reductions .....	.....	.....	.....	.....	.....	.....	.....	-4	-8	-12	-16	-20	-27	-33	-12	-120	
Non-defense reductions of base program integrity funding for shift to mandatory .....	.....	.....	.....	.....	.....	-1	-1	-1	-1	-1	-1	-1	-1	-1	-2	-5	
Total, Proposed Changes to Base Caps ...	-2	-1	-1	-1	-1	-2	-2	-10	-18	-26	-34	-42	-55	-68	-34	-260	
Total, Base Discretionary with changes ..	1,090	1,061	1,059	1,042	1,057	1,084	1,105	1,121	1,138	1,156	1,174	1,192	1,210	1,229	5,504	11,464	
Discretionary Cap Adjustments and Other Funding (not included above): ³																	
Overseas Contingency Operations ^{4,5} ...	163	159	127	97	92	37	37	37	37	37	37	37	.....	.....	241	353	
Disaster relief .....	.....	.....	10	11	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	6	
Program integrity	*	*	*	*	*	1	1	1	2	2	2	2	2	2	5	14	
Other emergency/supplemental funding ⁶	10	-1	*	41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total, Cap Adjustments and Other	173	159	137	149	99	38	38	39	39	39	39	39	2	2	253	373	
Grand Total, Discretionary Budget Authority																	
Authority	1,263	1,219	1,196	1,190	1,155	1,122	1,143	1,160	1,177	1,195	1,213	1,231	1,212	1,231	5,757	11,837	
Grand Total, Discretionary Budget Authority Adjusted for Inflation and Population	1,431	1,338	1,272	1,228	1,155	1,087	1,074	1,056	1,038	1,022	1,005	989	944	929	5,410	10,298	

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

(Budget authority in billions of dollars)

* \$500 million or less.

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

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

(Budget authority in billions of dollars)

	Actuals			Requests		Outyears										Totals	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014– 2018	2014– 2023	
Base Discretionary Funding by Agency: ^{1,2}																	
Agriculture	27.0	23.2	23.7	23.0	21.5	23.1	23.6	24.1	24.6	25.2	25.8	26.3	27.0	27.7	117.0	248.9	
Commerce	13.9	5.6	7.7	8.0	8.6	9.1	9.4	9.9	10.9	12.0	18.2	10.4	10.2	10.4	47.8	109.1	
<i>Census Bureau</i>	7.2	−0.7	0.9	0.9	1.0	1.3	1.5	1.7	2.5	3.5	9.5	1.5	1.1	1.1	8.0	24.6	
Defense ³	530.1	528.3	530.4	525.4	526.6	540.8	551.4	560.0	568.6	577.1	586.7	596.3	605.9	615.5	2,747.4	5,728.9	
Education	64.3	68.3	67.4	69.8	71.2	71.9	72.8	73.9	75.1	76.3	77.4	78.6	80.0	81.5	365.0	758.7	
Energy	26.5	25.7	26.4	27.2	28.4	28.3	28.9	29.5	30.1	30.8	31.5	32.2	33.0	33.8	145.2	306.5	
<i>National Nuclear Security Administration</i> ³	9.9	10.5	11.0	11.5	11.7	11.0	11.2	11.4	11.7	11.9	12.2	12.4	12.8	13.1	56.9	119.3	
Health & Human Services (HHS) ⁴	84.4	78.5	78.3	71.7	78.3	83.9	85.5	87.4	89.3	91.3	93.3	95.3	97.7	100.2	424.3	902.2	
Homeland Security	39.8	41.9	39.9	39.5	39.0	39.7	40.4	41.2	42.0	42.8	43.8	44.7	45.8	47.0	202.3	426.4	
Housing and Urban Development	42.8	37.1	36.3	34.5	33.1	33.9	34.4	35.0	35.8	36.5	37.2	37.9	38.8	39.6	172.2	362.2	
Interior	12.1	11.7	11.3	11.4	11.7	12.1	12.4	12.6	12.9	13.2	13.5	13.8	14.2	14.5	61.8	131.0	
Justice	27.6	26.9	26.9	17.9	16.3	28.8	29.3	29.9	30.6	31.3	32.0	32.7	33.5	34.4	135.0	298.8	
Labor	13.5	12.5	13.2	12.0	12.1	12.3	11.6	11.9	12.1	12.3	12.6	12.8	13.1	13.4	60.0	124.3	
State and Other International Programs	49.0	48.5	41.6	46.5	48.1	49.4	50.3	51.4	52.6	53.7	54.9	56.0	57.5	58.9	251.8	532.8	
Transportation	20.2	15.4	16.4	16.5	16.3	17.2	17.5	17.9	18.3	18.7	19.1	19.5	20.0	20.5	87.2	185.1	
Treasury	13.4	13.4	13.1	12.5	12.9	14.2	14.7	15.3	15.8	16.4	17.0	17.5	18.1	18.7	72.9	160.5	
Veterans Affairs	53.1	56.4	58.7	61.0	63.5	64.9	66.1	67.5	69.0	70.5	72.1	73.6	75.5	77.5	330.9	700.1	
Corps of Engineers	5.5	4.9	5.1	4.7	4.7	5.0	5.0	5.2	5.3	5.4	5.5	5.6	5.8	5.9	25.2	53.4	
Environmental Protection Agency	10.3	8.7	8.5	8.3	8.2	8.2	8.2	8.2	7.7	7.9	8.0	8.2	8.4	8.5	40.4	81.4	
General Services Administration	0.4	−1.0	−0.8	−0.8	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.3	2.8	
National Aeronautics & Space Administration	18.7	18.4	17.8	17.7	17.7	18.2	18.5	18.9	19.4	19.8	20.2	20.7	21.2	21.7	92.7	196.3	
National Science Foundation	6.9	6.8	7.0	7.4	7.6	7.8	8.0	8.2	8.3	8.5	8.7	8.9	9.1	9.4	39.9	84.5	
Small Business Administration	0.8	0.7	0.9	0.9	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0	4.2	8.9	
Social Security Administration (SSA) ⁴ ...	8.9	8.6	9.0	9.0	9.1	9.0	9.2	9.4	9.6	9.8	10.0	10.3	10.5	10.8	46.4	97.8	
Corporation for National & Community Service	1.2	1.1	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.3	5.6	11.8	
Other Agencies	19.5	18.8	18.8	18.9	19.4	19.5	19.9	20.3	20.8	21.2	21.7	22.2	22.7	23.3	100.0	211.1	
Required savings ⁵ .....	.....	.....	.....	−2.6	.....	−15.6	−14.6	−19.0	−23.2	−27.4	−37.9	−34.1	−40.7	−47.0	−72.4	−259.5	
Subtotal, Base Discretionary Funding .	1,090.0	1,060.6	1,058.8	1,041.6	1,056.5	1,083.9	1,104.9	1,120.9	1,137.8	1,155.8	1,173.8	1,191.8	1,209.7	1,228.7	5,504.1	11,463.9	

(Budget authority in billions of dollars)

[illegible]

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

(Budget authority in billions of dollars)

	Actuals			Requests			Outyears							Totals		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014–2018	2014–2023
Environmental Protection Agency ....	*	.....	.....	0.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Small Business Administration	1.0	.....	.....	0.8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other Agencies	–0.1	.....	.....	0.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total, Discretionary Funding	1,262.7	1,219.2	1,196.2	1,190.4	1,155.0	1,122.0	1,143.2	1,159.5	1,176.8	1,194.8	1,212.8	1,230.8	1,211.5	1,230.6	5,756.6	11,837.1

Memorandum:**2014 Base Defense Category Request by agency:**

Defense	526.6
Energy (including NNSA)	17.8
Justice (FBI)	4.9
Homeland Security	1.6
Other	1.0
Total, Base Defense Category	552.0

* \$50 million or less.

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

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

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

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

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

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

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

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

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

Table S-12. Economic Assumptions¹

(Calendar years)

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

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

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

² Seasonally adjusted CPI for all urban consumers.

³ Annual average.

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

Table S-13. Federal Government Financing and Debt

(Dollar amounts in billions)

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

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

(Dollar amounts in billions)

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

* \$500 million or less.

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

