VI. SUMMARY TABLES

Table S–1. Framework for Social Security and Medicare Reform and Fiscal Discipline

(In billions of dollars)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals 2001–2005	Totals 2001–2010
Current Services Unified Surplus	**179**	**171**	**197**	**193**	**213**	**247**	**304**	**347**	**377**	**411**	**457**	**1,022**	**2,919**
Allocation of Surplus:													
Social Security solvency lock-box	148	160	172	184	195	214	224	239	250	260	272	924	2,169
Health initiatives:													
Medicare solvency	....	15	13	....	....	....	26	47	57	61	80	28	299
Reserve for catastrophic prescription drug coverage	....	....	....	....	....	....	4	5	7	8	11	....	35
Prescription drugs	....	–*	–1	4	10	10	11	13	15	17	20	22	98
Health coverage	....	1	2	3	5	6	10	14	15	16	18	18	91
Subtotal, health initiatives	....	16	14	7	15	16	51	79	93	103	128	68	523
Discretionary savings:													
Department of Defense	2	1	–2	–2	–1	5	2	–2	*	*	*	1	3
Non-Defense	1	–4	2	–*	–3	–5	–5	–5	–5	–5	–5	–10	–35
Subtotal, discretionary	2	–3	*	–2	–4	*	–3	–7	–5	–4	–4	–8	–32
Net tax cut	*	*	4	10	17	24	37	39	38	42	45	55	256
Farm safety net	1	4	4	1	1	1	1	1	1	1	1	10	14
Other mandatory and offsets	–*	–1	*	–*	–1	–2	–2	–2	–2	–2	–2	–4	–14
Tobacco policy	–*	–4	–4	–4	–10	–10	–10	–9	–9	–3	–3	–31	–66
Restoring budgetary conventions	10	–10	4	–4	....	....	....	....	....	....	....	–10	–10
Debt service	*	*	*	1	1	3	5	8	11	15	20	5	64
Remaining On-Budget Surplus	**19**	**9**	**1**	*****	*****	**2**	**1**	**1**	*****	*****	*****	**13**	**16**
Memorandum—debt reduction:													
Social Security solvency lock-box	148	160	172	184	195	214	224	239	250	260	272	924	2,169
Medicare solvency	....	15	13	....	....	....	26	47	57	61	80	28	299
Reserve for catastrophic prescription drug coverage	....	....	....	....	....	....	4	5	7	8	11	....	35
On-budget surplus	19	9	1	*	*	2	1	1	*	*	*	13	16
Total debt reduction	**167**	**184**	**186**	**185**	**195**	**215**	**256**	**292**	**314**	**329**	**363**	**965**	**2,519**

* $500 million or less.

Table S–2. Current Services Surpluses
(In billions of dollars)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Total 2001–2005	Total 2001–2010
Unified surplus	179	171	197	193	213	247	304	347	377	411	457	1,022	2,919
Off-budget	148	160	173	185	195	214	225	239	250	260	272	926	2,173
On-budget	32	11	25	8	18	33	80	108	127	151	184	95	746

Table S–3. Budget Summary

(In billions of dollars)

	1999 Actual	Estimates										
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Outlays:												
Discretionary:												
Department of Defense	262	278	279	285	294	303	317	318	322	332	341	349
Non-DoD discretionary	313	339	355	366	371	378	384	393	402	412	421	431
Subtotal, discretionary	575	618	634	651	665	681	701	711	724	744	762	781
Mandatory:												
Social Security	387	403	422	443	465	490	516	545	575	608	645	685
Medicare and Medicaid	296	316	342	362	389	426	462	489	535	574	617	661
Means-tested entitlements (except Medicaid)	104	110	111	119	126	131	139	140	141	150	154	160
Other	112	123	117	121	128	136	144	150	157	168	177	187
Subtotal, mandatory	898	952	993	1,046	1,108	1,183	1,260	1,324	1,408	1,500	1,594	1,693
Net interest	230	220	208	199	189	178	164	150	134	118	100	80
Total outlays	1,703	1,790	1,835	1,895	1,963	2,041	2,125	2,185	2,267	2,362	2,456	2,553
Receipts	1,827	1,956	2,019	2,081	2,147	2,236	2,341	2,440	2,559	2,676	2,785	2,917
Unified Budget Surplus	124	167	184	186	185	195	215	256	292	314	329	363
Surplus Allocated for Debt Reduction:												
Social Security solvency lock-box	124	148	160	172	184	195	214	224	239	250	260	272
Medicare solvency transfers	....	....	15	13	....	....	....	26	47	57	61	80
Reserve for catastrophic prescription drug coverage	....	....	....	....	....	....	....	4	5	7	8	11
On-budget surplus	1	19	9	1	*	*	2	1	1	*	*	*
Total debt reduction	124	167	184	186	185	195	215	256	292	314	329	363
Memorandum:												
Discretionary outlays net of offsets [1]	575	618	626	649	663	679	699	709	723	743	762	780

* $500 million or less.

[1] Offsets for 1999 and 2000 have been reclassified as mandatory.

Table S–4. Summary of Mandatory and Revenue Proposals[1]

(In billions of dollars)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals	
												2001–2005	2001–2010
Health proposals:													
Medicare:													
President's Medicare Reform Plan:													
Prescription Drug Benefit, Medicare Buy-in, and other initiatives	....	....	0.2	7.4	15.3	17.7	19.9	22.7	25.1	28.3	31.4	40.8	168.2
Fee-for-service modernization, Competitive Defined Benefit, and other savings	....	–*	–0.4	–2.3	–4.4	–7.0	–8.1	–9.0	–9.7	–10.2	–11.0	–14.1	–62.1
Other initiatives, offsets, and interactions	....	–0.5	–1.2	–1.1	–0.8	–0.8	–0.7	–0.7	–0.7	–0.8	–0.8	–4.4	–7.9
Total Medicare proposals	....	–0.5	–1.3	4.0	10.1	9.9	11.2	13.0	14.8	17.4	19.6	22.3	98.2
Medicaid/SCHIP:													
Family coverage Medicaid/SCHIP initiative	....	0.8	1.6	2.6	3.8	5.0	8.9	12.0	12.8	13.7	14.8	13.8	76.0
Benefits for legal immigrant children, pregnant women, and the disabled	....	0.1	0.1	0.2	0.3	0.5	0.6	0.8	1.1	1.3	1.5	1.2	6.5
Other initiatives (accelerating SCHIP/Medicaid children, etc.)	....	0.4	1.0	1.1	1.3	1.2	1.4	1.6	1.7	1.9	2.0	4.9	13.6
Other offsets (cost allocation, generic drugs, etc.)	....	–0.1	–0.3	–0.6	–0.7	–0.7	–0.7	–0.7	–0.7	–0.7	–0.4	–2.4	–5.6
Total Medicaid/SCHIP proposals	....	1.1	2.4	3.3	4.7	6.0	10.3	13.8	14.9	16.2	17.9	17.5	90.5
Total health proposals	....	0.7	1.1	7.3	14.8	15.9	21.5	26.8	29.6	33.5	37.4	39.8	188.6
Revenue proposals:													
Gross tax cuts including refundable tax credits	0.2	5.9	13.4	19.8	27.4	35.3	46.0	48.0	47.7	52.2	55.7	101.7	351.4
Tax offsets	–0.2	–5.9	–9.2	–9.7	–10.7	–11.7	–9.3	–9.3	–9.6	–10.0	–10.3	–47.2	–95.6
Net revenue proposals	0.1	*	4.2	10.1	16.7	23.6	36.7	38.7	38.1	42.3	45.3	54.6	255.7
Other mandatory and revenue proposals:													
Initiatives:													
Farm safety net programs	0.7	4.2	4.3	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	10.4	14.0
Legal immigrant and income support initiatives	....	*	0.2	0.5	0.8	0.9	1.1	1.2	1.5	1.7	1.9	2.5	9.9
Child care: Early learning fund	....	0.4	0.6	0.6	0.6	0.6	0.2	*	....	....	....	2.8	3.0
Fund Round II Urban Empowerment Zones	....	*	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.5	1.2
Extend welfare-to-work	–0.1	–0.5	0.2	0.3	0.1	....	....	....	....	....	....	0.1	0.1
Payments to Social Security for military service credits	....	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.5	3.0
Other	*	0.7	0.9	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	3.0	4.8
Total initiatives	0.6	5.1	6.5	2.9	2.9	3.1	2.8	2.8	3.1	3.3	3.4	20.6	36.0

Table S–4. Summary of Mandatory and Revenue Proposals[1]—Continued

(In billions of dollars)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals	
												2001–2005	2001–2010
Offsets for mandatory:													
Superfund tax extension	–0.2	–1.4	–1.2	–1.2	–1.2	–1.2	–1.3	–1.3	–1.3	–1.3	–1.4	–6.3	–12.9
Extend customs user fees	....	....	....	....	–1.5	–1.5	–1.6	–1.7	–1.7	–1.8	–1.9	–3.0	–11.8
Education student loan offsets	....	....	–0.4	–0.5	–0.3	–0.3	–0.2	–0.3	–0.4	–0.4	–0.4	–1.6	–3.2
Other	....	–0.3	–0.4	–0.7	–0.7	–0.9	–1.0	–1.1	–1.1	–0.8	–1.2	–3.0	–8.2
Total offsets for mandatory	–0.2	–1.7	–2.0	–2.4	–3.7	–4.0	–4.1	–4.3	–4.6	–4.3	–4.9	–13.9	–36.1
Offsets for discretionary:													
FAA user fees	....	–0.7	–1.4	–1.5	–1.5	–1.5	–1.2	–0.8	–0.4	....	....	–6.7	–9.0
Harbor services fees	....	–0.4	–0.4	–0.3	–0.3	–0.3	–0.3	–0.2	–0.2	–0.2	–0.2	–1.7	–2.8
Federal reserve transfer	....	–3.8	....	....	....	....	....	....	....	....	....	–3.8	–3.8
Other	....	–2.6	–0.5	–0.2	–0.2	–0.2	–0.2	–0.2	–0.2	–0.3	–0.3	–3.7	–4.9
Total offsets for discretionary	....	–7.5	–2.3	–2.0	–2.0	–2.0	–1.7	–1.3	–0.8	–0.4	–0.4	–15.8	–20.5
Repeal mandatory timing shifts	4.0	–4.0	4.5	–4.5	....	....	....	....	....	....	....	–4.0	–4.0
Total other proposals	4.5	–8.1	6.7	–6.0	–2.8	–2.9	–3.0	–2.8	–2.3	–1.5	–1.9	–13.0	–24.6
Tobacco policy	–0.4	–4.1	–3.7	–3.5	–10.1	–9.7	–9.8	–9.4	–9.2	–3.1	–3.1	–31.2	–65.9
Total, mandatory and revenue proposals	**4.1**	**–11.5**	**8.3**	**7.9**	**18.5**	**26.9**	**45.4**	**53.3**	**56.1**	**71.1**	**77.7**	**50.2**	**353.9**
Memorandum:													
Medicare solvency	....	15.4	12.6	....	....	....	26.0	47.0	57.0	61.0	80.0	28.0	299.0
Reserve for catastrophic prescription drug coverage	....	....	....	....	....	....	4.0	5.0	6.8	8.4	10.8	....	35.0

* $50 million or less.

[1] Additional details on mandatory and revenue proposals are shown on tables S–10 and S–12, respectively.

Table S–5. Health Initiatives

(In billions of dollars; minus means savings)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals	
												2001–2005	2001–2010
Medicare solvency	....	15.4	12.6	....	....	....	26.0	47.0	57.0	61.0	80.0	28.0	299.0
Reserve for catastrophic prescription drug coverage	....	....	....	....	....	....	4.0	5.0	6.8	8.4	10.8	....	35.0
Medicare Modernization:													
President's Medicare Reform Plan:													
Prescription Drug Benefit, Medicare Buy-in, and other initiatives	....	....	0.2	7.4	15.3	17.7	19.9	22.7	25.1	28.3	31.4	40.8	168.2
Fee-for-service modernization, Competitive Defined Benefit, and other savings	....	–*	–0.4	–2.3	–4.4	–7.0	–8.1	–9.0	–9.7	–10.2	–11.0	–14.1	–62.1
Other initiatives, offsets, and interactions	....	–0.5	–1.2	–1.1	–0.8	–0.8	–0.7	–0.7	–0.7	–0.8	–0.8	–4.4	–7.9
Total Medicare proposals	....	–0.5	–1.3	4.0	10.1	9.9	11.2	13.0	14.8	17.4	19.6	22.3	98.2
Health Coverage Initiative:													
Medicaid/SCHIP:													
Family coverage Medicaid/SCHIP initiative	....	0.8	1.6	2.6	3.8	5.0	8.9	12.0	12.8	13.7	14.8	13.8	76.0
Benefits for legal immigrant children, pregnant women, and the disabled	....	0.1	0.1	0.2	0.3	0.5	0.6	0.8	1.1	1.3	1.5	1.2	6.5
Other initiatives (accelerating SCHIP/Medicaid children, etc.)	....	0.4	1.0	1.1	1.3	1.2	1.4	1.6	1.7	1.9	2.0	4.9	13.6
Total Medicaid/SCHIP proposals	....	1.2	2.7	3.9	5.4	6.7	10.9	14.4	15.6	16.9	18.3	19.9	96.0
Revenue proposals:													
Tax credit for COBRA	....	....	*	0.9	1.1	1.3	1.3	1.4	1.4	1.4	1.4	3.3	10.3
Tax credit for Medicare Buy-in	....	....	*	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.4	1.6
Disabled workers tax credit	....	*	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.7	1.7
Purchasing Cooperative tax policies	....	*	*	*	*	*	*	*	*	*	0.1	0.1	0.3
Total revenue proposals	....	*	0.2	1.2	1.5	1.7	1.8	1.8	1.9	1.9	2.0	4.6	13.9
Total health coverage intiative	....	1.2	2.9	5.0	6.9	8.4	12.7	16.3	17.5	18.8	20.3	24.5	109.9
Other proposals:													
Medicaid offsets (cost allocation, generic drugs, etc.)	....	–0.1	–0.3	–0.6	–0.7	–0.7	–0.7	–0.7	–0.7	–0.7	–0.4	–2.4	–5.6
Long-term care tax credit	....	0.1	1.2	1.8	2.5	3.2	3.5	3.6	3.6	3.6	3.5	8.8	26.6
Vaccine tax credit	....	....	....	....	....	....	*	0.2	0.2	0.3	0.4	....	1.0
Total other proposals	....	–*	0.9	1.2	1.8	2.5	2.9	3.1	3.1	3.2	3.5	6.4	22.0
Total health initiatives	....	**16.2**	**15.1**	**10.2**	**18.9**	**20.8**	**56.7**	**84.3**	**99.1**	**108.7**	**134.1**	**81.1**	**564.1**

* $50 million or less.

Table S–6. Proposed Discretionary Spending Limits

(In billions of dollars)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Original Balanced Budget Act Limits:													
Budget authority	526.9	533.0	537.2	542.0	551.1	....	....	....	....	....	....	....	....
Outlays	553.3	559.3	564.3	564.4	560.8	....	....	....	....	....	....	....	....
Spending Funded by Alternative Mechanisms:													
Budget authority	8.5	37.0	49.3	....	....	....	....	....	....	....	....	....	....
Outlays	3.6	19.2	29.8	....	....	....	....	....	....	....	....	....	....
Adjustments for Reestimates and Changes in Concepts [1]:													
Budget authority	–1.1	1.5	5.1	....	....	....	....	....	....	....	....	....	....
Outlays	–2.2	–3.4	23.6	....	....	....	....	....	....	....	....	....	....
Enacted Program Levels/Current Services [2]:													
Budget authority	534.2	571.5	591.5	607.0	625.0	640.9	657.1	673.7	690.4	709.2	727.2	745.2	763.8
Outlays	554.7	575.1	617.6	635.5	648.4	665.4	682.8	698.8	712.2	729.9	748.1	765.8	784.6
Proposed Discretionary Spending:													
Defense Military:													
Budget authority	....	....	....	292.2	295.9	302.0	309.2	317.3	325.6	334.1	342.8	351.7	360.8
Outlays	....	....	....	278.6	285.3	294.1	302.8	316.7	318.1	322.4	332.4	340.8	349.2
Non-Defense:													
Budget authority	....	....	....	322.2	329.6	333.6	340.9	348.1	357.5	367.1	377.0	387.0	396.9
Outlays	....	....	....	347.8	363.5	369.2	375.9	382.4	391.0	400.6	410.8	420.7	431.0
Total Discretionary:													
Budget authority	....	....	....	**614.3**	**625.5**	**635.5**	**650.1**	**665.4**	**683.1**	**701.2**	**719.7**	**738.7**	**757.7**
Outlays	....	....	....	**626.4**	**648.9**	**663.3**	**678.7**	**699.2**	**709.1**	**723.0**	**743.2**	**761.5**	**780.1**
Difference From Current Services:													
Defense Military:													
Budget authority	....	....	....	4.5	0.8	–0.2	–0.4	0.1	0.4	–0.3	0.1	0.4	0.8
Outlays	....	....	....	–3.4	–1.5	–1.9	–1.4	4.9	2.0	–1.6	0.4	0.5	0.3
Non-Defense:													
Budget authority	....	....	....	2.9	–0.4	–5.2	–6.6	–8.3	–7.7	–7.6	–7.5	–7.0	–6.9
Outlays	....	....	....	–5.7	2.0	–0.2	–2.6	–4.6	–5.2	–5.3	–5.2	–4.8	–4.7
Total Discretionary:													
Budget authority	....	....	....	**7.4**	**0.4**	**–5.4**	**–7.0**	**–8.3**	**–7.3**	**–8.0**	**–7.4**	**–6.6**	**–6.1**
Outlays	....	....	....	**–9.1**	**0.5**	**–2.1**	**–4.0**	**0.3**	**–3.2**	**–6.9**	**–4.9**	**–4.3**	**–4.4**

[1] This line includes reestimates, the second and third year effects of emergency appropriations, and changes in concepts and definitions that are not included in the original BBA limits, or in the alternative funding mechanisms.

[2] Enacted program levels are shown for 1998, 1999, and 2000; current services for 2001–2010.

Table S–7. Restoring Budgetary Conventions

(In billions of dollars)

	2000		2001		2002		2003	
	BA	Outlays	BA	Outlays	BA	Outlays	BA	Outlays
Restore traditional discretionary timing:								
Defense pay	....	3.5	....	–3.5	....	....	....	....
Defense obligations delay	....	1.3	....	–1.3	....	....	....	....
Subtotal, defense	....	4.7	....	–4.7	....	....	....	....
Non-Defense pay	....	0.8	....	–0.8	....	....	....	....
Non-Defense obligations delay	....	0.5	....	–0.5	....	....	....	....
Advance appropriations	14.4	....	....	....	....	....	....	....
Subtotal, discretionary	14.4	6.0	....	–6.0	....	....	....	....
Restore traditional mandatory timing:								
Veterans compensation	1.8	1.8	–1.8	–1.8	....	....	....	....
Suplemental security income	2.2	2.2	–2.2	–2.2	....	....	....	....
Medicare	....	....	....	....	4.5	4.5	–4.5	–4.5
Subtotal, mandatory	4.0	4.0	–4.0	–4.0	4.5	4.5	–4.5	–4.5
Total	18.4	10.0	–4.0	–10.0	4.5	4.5	–4.5	–4.5

Table S–8. Discretionary Proposals by Appropriations Subcommittee

(Program level, in billions of dollars)

Appropriations Subcommittee	1999 Enacted		2000 Estimate		2001 Proposed		Change: 2000 to 2001	
	BA	Outlays	BA	Outlays	BA	Outlays	BA	Outlays
Agriculture and Rural Development	14.6	14.5	14.6	15.8	14.8	15.1	0.2	–0.7
Commerce, Justice, State and the Judiciary	35.9	32.7	39.7	37.7	37.8	39.3	–1.9	1.6
Defense	265.7	253.1	272.7	269.8	284.3	270.1	11.6	0.3
District of Columbia	0.7	0.6	0.5	0.5	0.4	0.4	*	–0.1
Energy and Water Development	21.8	21.6	21.2	21.6	22.6	21.7	1.5	0.1
Foreign Operations	15.2	13.2	15.8	13.8	14.8	15.2	–0.9	1.4
Interior and Related Agencies	14.4	14.4	14.8	14.7	16.4	15.8	1.6	1.1
Labor, HHS, and Education	89.5	80.1	96.6	90.8	105.8	97.8	9.2	6.9
Legislative	2.6	2.3	2.4	2.6	2.7	2.8	0.3	0.2
Military Construction	9.0	9.2	8.4	8.5	8.0	8.6	–0.4	0.1
Transportation and Related Agencies	12.8	39.7	12.5	43.7	13.9	46.8	1.4	3.1
Treasury, Postal Service, and General Government	14.6	13.3	13.8	14.1	16.3	15.4	2.5	1.3
Veterans Affairs, HUD, Independent Agencies	74.7	80.4	78.6	82.6	84.4	86.4	5.8	3.8
Allowances	....	....	....	....	–0.2	–0.2	–0.2	–0.2
Repeal of obligation/pay delays in P.L. 106-113	....	....	....	1.3	....	–1.3	....	–2.7
Designated offsets	....	....	....	....	–7.9	–7.5	–7.9	–7.5
Total, net program level	571.5	575.1	591.5	617.6	614.3	626.4	22.8	8.8

* $50 million or less.

Note: Gross program level adjusts for advance appropriations, rescissions, appropriations for IMF, and mandatory offsets enacted in 1999 and 2000. Offsets for 1999 and 2000 have been reclassified as mandatory.

Table S–9. Discretionary Budget Authority by Agency

(Program level, in billions of dollars)

Agency	Budget Authority: 1999 Actual	Budget Authority: Estimate 2000	Budget Authority: Estimate 2001	Budget Authority: Change: 2000 to 2001
Legislative Branch	2.6	2.5	2.8	0.3
Judicial Branch	3.4	3.7	4.1	0.5
Agriculture	16.5	16.3	16.7	0.4
Commerce	5.4	8.6	5.4	–3.2
Defense—Military	274.6	280.9	292.2	11.3
Education	33.5	35.6	40.1	4.5
Energy	18.0	17.3	18.9	1.6
Health and Human Services	41.5	46.3	49.7	3.5
Housing and Urban Development	26.9	28.5	32.0	3.5
Interior	8.0	8.3	9.1	0.8
Justice	18.5	18.5	19.6	1.1
Labor	11.0	11.2	12.3	1.0
State	8.3	7.9	7.6	–0.3
Transportation	12.9	12.6	14.0	1.4
Treasury	12.8	12.4	14.0	1.6
Veterans Affairs	19.2	20.9	22.0	1.1
Corps of Engineers	4.1	4.2	4.1	–0.1
Other Defense Civil Programs	0.1	0.1	0.1	*
Environmental Protection Agency	7.6	7.6	7.3	–0.3
Executive Office of the President	0.4	0.3	0.3	*
Federal Emergency Management Agency	2.9	3.3	3.6	0.2
General Services Administration	0.5	0.1	0.9	0.8
International Assistance Programs	12.7	14.0	12.8	–1.2
National Aeronautics and Space Administration	13.7	13.6	14.0	0.4
National Science Foundation	3.7	3.9	4.6	0.7
Office of Personnel Management	0.2	0.2	0.2	*
Small Business Administration	0.8	0.9	1.1	0.1
Social Security Administration	2.3	2.4	2.6	0.2
Other Independent Agencies	9.4	9.2	10.4	1.2
Allowances	....	....	–0.2	–0.2
Undistributed Offsetting Receipts	....	....	–0.2	–0.2
Designated offsets	....	....	–7.9	–7.9
Total, net program level	571.5	591.5	614.3	22.8

* $50 million or less.

Note: Gross program level adjusts for advance appropriations, rescissions, appropriations for IMF, and mandatory offsets enacted in 1999 and 2000. Offsets for 1999 and 2000 have been reclassified as mandatory.

Table S–10. Mandatory Proposals by Agency

(In millions of dollars; minus means savings)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals 2001–2005	Totals 2001–2010
Framework proposals:													
Farm safety net programs	710	4,173	4,278	580	650	714	714	720	725	730	726	10,395	14,010
Medicare:													
President's Medicare Reform Plan:													
Prescription Drug Benefit, Medicare Buy-in, and other initiatives	....	....	182	7,331	15,205	17,570	19,798	22,556	25,021	28,158	31,250	40,288	167,071
Medicare Buy-in effect on Social Security	....	....	64	113	144	153	146	136	124	112	101	474	1,093
Fee-for-service modernization, Competitive Defined Benefit, and other savings	....	–5	–397	–2,332	–4,401	–6,990	–8,077	–9,045	–9,697	–10,152	–11,026	–14,125	–62,122
Other initiatives, offsets, and interactions	....	–456	–1,196	–1,129	–800	–791	–658	–665	–656	–754	–767	–4,372	–7,872
Medicaid/SCHIP:													
Family coverage Medicaid/SCHIP initiative	....	800	1,600	2,600	3,800	5,000	8,900	12,000	12,800	13,700	14,800	13,800	76,000
Benefits for legal immigrant children, pregnant women, and the disabled	....	63	123	229	332	461	623	808	1,070	1,276	1,482	1,208	6,467
Other initiatives (accelerating SCHIP/ Medicaid children, etc.)	....	377	983	1,063	1,269	1,214	1,400	1,630	1,706	1,912	2,012	4,906	13,566
Other offsets (cost allocation, generic drugs, etc.)	....	–122	–278	–578	–734	–680	–665	–668	–725	–714	–411	–2,392	–5,575
Total, framework proposals:													
On-budget	710	4,830	5,295	7,764	15,321	16,498	22,035	27,336	30,244	34,156	38,066	49,708	201,545
Off-budget	....	....	64	113	144	153	146	136	124	112	101	474	1,093
Total, framework proposals	710	4,830	5,359	7,877	15,465	16,651	22,181	27,472	30,368	34,268	38,167	50,182	202,638
Non-framework proposals:													
Department of Agriculture													
Food Stamps:													
Restore Food Stamp benefits for legal immigrants	....	25	95	140	160	145	140	125	120	110	115	565	1,175
State option on vehicle policy	....	1	30	120	250	260	270	280	290	300	310	661	2,111
Conforming FS & Medicaid income definition	....	5	5	5	5	5	5	5	5	5	5	25	50
Child and Adult Care Food Program	....	–3	–15	–21	–26	–31	–39	–47	–55	–62	–72	–96	–371
Payments to states stabilization:													
Collections to offset payments	....	–270	–270	–270	–270	–270	–270	–270	–270	–270	–270	–1,350	–2,700
Payments	....	270	270	270	270	270	270	270	270	270	270	1,350	2,700
Healthy Investments in Rural Environments:													
Collections to offset payments	....	–315	–320	–317	–315	–314	–331	–331	–331	–331	–331	–1,581	–3,236
Payments	....	315	320	317	315	314	331	331	331	331	331	1,581	3,236

Table S–10. Mandatory Proposals by Agency—Continued

(In millions of dollars; minus means savings)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals 2001–2005	Totals 2001–2010
Forest Service proposals:													
Fair market value fees for ski resorts and timber	....	–8	–28	–47	–56	–62	–62	–62	–62	–62	–62	–201	–511
Make recreation fee permanent	....	....	–17	–12	–7	–2	....	10	10	10	8	–38	....
Fair market value fees for concessions and land uses	....	–6	....	....	....	....	....	....	....	....	....	–6	–6
Road and Trail Fund:													
Increased receipts	....	–25	–25	–25	–25	–25	–25	–25	–25	–25	–25	–125	–250
Increased spending	....	25	25	25	25	25	25	25	25	25	25	125	250
Selected program offsets from FS permanent, trust, and owl payments:													
Spending under new proposals	....	596	570	553	547	545	564	574	574	574	572	2,811	5,669
Reduction of existing program spending	....	–596	–570	–553	–547	–545	–564	–574	–574	–574	–572	–2,811	–5,669
Facilities Acquisition and Enhancement Fund:													
Increased receipts	....	–2	–5	–10	–10	–10	–10	–10	–13	–15	–15	–37	–100
Increased spending	....	2	5	10	10	10	10	10	13	15	15	37	100
Land Acquisition Reinvestment Fund:													
Increased receipts	....	–1	–1	–2	–3	–3	–5	–5	–8	–11	–11	–10	–50
Increased spending	....	1	1	2	3	3	5	5	8	11	11	10	50
Department of Education													
Offsets designated for mandatory:													
Reduce default retention to 12% for consolidating loans	....	....	–56	–59	–63	–66	–71	–75	–80	–84	–89	–244	–643
Reduce GA retention rate to 18.5%	....	....	–27	–28	–30	–31	–34	–35	–37	–39	–42	–116	–303
Eliminate tax-exempt lenders' interest special allowance	....	....	–149	–164	–187	–204	–214	–227	–242	–257	–271	–704	–1,915
Reduce lender subsidy by 11 basis pts for comm. paper rates	....	....	–131	–89	–23	....	....	....	....	....	....	–243	–243
Reduce lender subsidy by 20 basis pts for basis risk transfer	....	....	–239	–165	–43	....	....	....	....	....	....	–447	–447
Accelerate BBA recall from Restricted Account	....	....	194	....	....	....	....	....	....	....	....	194	194
Accelerate Federal fund reserve recall	....	....	....	....	....	....	83	83	....	....	....	....	166
Offsets designated for discretionary:													
Reduce default retention to 12% for consolidating loans	....	–428	....	....	....	....	....	....	....	....	....	–428	–428
Reduce GA retention rate to 18.5%	....	–220	....	....	....	....	....	....	....	....	....	–220	–220
Recall excess federal fund reserves	....	–950	....	....	....	....	....	....	....	....	....	–950	–950
Eliminate tax-exempt lenders' interest special allowance	....	–94	....	....	....	....	....	....	....	....	....	–94	–94

Table S–10. Mandatory Proposals by Agency—Continued

(In millions of dollars; minus means savings)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals 2001–2005	Totals 2001–2010
Reduce lender subsidy by 11 basis pts for comm. paper rates	....	–83	....	....	....	....	....	....	....	....	....	–83	–83
Reduce lender subsidy by 20 basis pts for basis risk transfer	....	–152	....	....	....	....	....	....	....	....	....	–152	–152
Accelerate Federal fund reserve recall	....	–165	....	....	....	....	....	....	....	....	....	–165	–165
Accelerate BBA recall from Restricted Account	....	–194	....	....	....	....	....	....	....	....	....	–194	–194
Department of Health and Human Services													
Child Care: Establish early learning fund	....	402	588	606	606	600	180	18	....	....	....	2,802	3,000
Child support:													
State option on simplified distribution	....	....	49	102	124	121	127	132	140	147	154	396	1,096
Federal match on pass-through	....	5	23	23	23	23	24	26	26	28	28	97	229
Reduce paternity match	....	–8	–8	–8	–8	–9	–9	–9	–10	–10	–11	–41	–90
Mandatory review and adjustment	....	29	–7	–44	–63	–66	–69	–71	–73	–76	–76	–151	–516
Expanded enforcement measures	....	–25	–91	–92	–92	–91	–94	–93	–96	–99	–101	–391	–874
Reduction in savings due to offset initiatives	....	1	8	8	8	8	8	8	8	7	7	33	71
Social Services Block Grant	....	66	9	....	....	....	....	....	....	....	....	75	75
Tribal Child Welfare Pilot	....	1	1	1	1	1	....	....	....	....	....	5	5
Medicare+choice payment timing shift	....	....	4,491	–4,491	....	....	....	....	....	....	....	....	....
TANF/ Reduce supplemental grants to 1998 levels:													
Offsets designated for mandatory	....	....	–53	–41	–24	....	....	....	....	....	....	–118	–118
Offsets designated for discretionary	....	–122	....	....	....	....	....	....	....	....	....	–122	–122
Department of Housing and Urban Development													
Fund Round II Urban Empowerment Zones	....	3	51	114	138	144	150	150	150	150	147	450	1,197
Department of the Interior													
BLM timber payments to States delinkage	....	11	14	17	19	20	22	23	25	26	27	81	204
Make recreation fees permanent	....	....	–40	7	49	87	87	86	86	85	85	103	532
Hardrock mining production fee on public lands	....	....	–8	–26	–26	–26	–26	–26	–26	–26	–26	–86	–216
Finance land purchases with sales of surplus land:													
Surplus land sales receipts	....	–2	–4	–11	–11	–11	–11	–11	–11	–11	–11	–39	–94
Land purchases	....	2	4	11	11	11	11	11	11	11	11	39	94
Filming and photography on public lands:													
Filming fee receipts	....	–3	–3	–4	–4	–5	–5	–5	–5	–5	–5	–18	–43
Increased spending	....	3	3	4	4	5	5	5	5	5	5	18	43

Table S–10. Mandatory Proposals by Agency—Continued

(In millions of dollars; minus means savings)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals 2001–2005	Totals 2001–2010
Department of Labor													
Extend Welfare-to-Work	–100	–450	170	304	76	....	....	....	....	....	....	100	100
Trade Adjustment Assistance reforms	....	31	77	110	119	122	49	12	....	....	....	459	520
Implement alien labor certification fees:													
Fee receipts	....	–138	–122	–122	–122	–122	–122	–122	–122	–122	–122	–626	–1,236
Spending	....	36	73	110	122	122	122	122	122	122	122	463	1,073
PBGC: Raise guarantee cap for multi-employer pensions	....	1	1	2	3	3	3	3	3	3	2	10	24
Rescind FY 2000 Welfare-to-Work performance bonus	....	–15	–20	–15	....	....	....	....	....	....	....	–50	–50
Department of Transportation													
Shift St. Lawrence Seaway to mandatory	....	13	13	14	15	15	15	16	16	17	17	70	151
Department of Treasury													
Extend customs user fees:													
Conveyance/passenger fee	....	....	....	....	–424	–465	–511	–562	–617	–678	–746	–889	–4,003
Merchandise processing fee	....	....	....	....	–1,036	–1,059	–1,082	–1,106	–1,130	–1,155	–1,181	–2,095	–7,749
Reverse timing shift of rum tax payments to Puerto Rico	32	–32	....	....	....	....	....	....	....	....	....	–32	–32
Department of Veterans Affairs													
Pay full benefits for Filipino veterans residing in the U.S.	....	5	5	5	5	5	4	4	4	4	4	25	45
Extend expiring OBRA VA provisions:													
Round down to the next lower dollar COLAs for disability compensation and DIC	....	....	....	–14	–33	–52	–69	–94	–120	–144	–157	–99	–683
Verify income of beneficiaries with the IRS	....	....	....	–6	....	....	....	....	....	....	....	–6	–6
Retain current loan fees and obtain authority to reduce resale losses	....	....	....	–168	–167	–176	–184	–190	–195	–194	–199	–511	–1,473
Repeal the delay of the Oct. 2000 benefit payment date:													
VA compensation benefits	1,800	–1,800	....	....	....	....	....	....	....	....	....	–1,800	–1,800
Corps of Engineers													
Harbor services fees	....	–966	–963	–960	–996	–1,014	–1,040	–1,067	–1,095	–1,124	–1,153	–4,899	–10,378
Environmental Protection Agency													
Fund Superfund orphan shares	....	39	84	108	122	129	134	138	143	147	150	482	1,194
Federal Deposit Insurance Corporation													
State bank exam fees	....	–92	–96	–102	–106	–111	–117	–123	–129	–136	–143	–507	–1,155

Table S–10. Mandatory Proposals by Agency—Continued

(In millions of dollars; minus means savings)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals 2001–2005	Totals 2001–2010
Federal Emergency Management Agency													
Flood Map Modernization:													
Fee receipts	....	–104	–107	–109	–112	–114	–116	–118	–118	–118	–118	–546	–1,134
Spending	....	47	95	108	110	112	115	117	118	117	117	472	1,056
Office of Personnel Management													
Contract separately for dental benefits:													
Paygo savings	....	–195	–281	–302	–326	–352	–380	–409	–443	–474	–492	–1,456	–3,654
Nonpaygo costs	....	122	177	189	203	218	235	251	271	287	311	909	2,264
Omnibus human resources improvements	....	–7	–10	–14	–18	–22	–27	–32	–37	–43	–49	–71	–259
Government-wide voluntary separation incentives (nonpaygo):													
Increased CSRDF outlays	....	27	64	49	11	–3	–3	–4	–4	–4	–4	148	129
Increased CSRDF agency contributions	....	–35	–38	–4	....	....	....	....	....	....	....	–77	–77
Correction of retirement coverage errors:													
Increased CSRDF outlays	....	4	1	1	2	3	3	4	4	5	5	11	32
Reduced CSRDF agency contributions (nonpaygo)	....	69	16	21	24	26	27	30	32	34	37	156	316
Eliminate retirement inequities	....	1	1	1	1	1	1	1	1	1	1	5	10
Children's coverage under FEHBP:													
Paygo costs	....	1	1	2	3	3	4	4	5	6	6	10	35
Nonpaygo savings	....	–1	–2	–3	–4	–5	–7	–8	–9	–10	–11	–15	–60
Social Security Administration													
Restore SSI benefits for disabled legal immigrants	....	....	23	99	208	377	523	651	953	1,122	1,272	707	5,228
OASI and DI, payment for military service credit (off-budget)	....	271	321	285	289	291	296	300	304	308	308	1,457	2,973
Repeal the delay of the Oct. 2000 SSI benefit payment date	2,190	–2,190	....	....	....	....	....	....	....	....	....	–2,190	–2,190
SSI State supplemental timing shift:													
Offsets designated for mandatory	....	....	....	–10	–13	–7	–7	–13	–10	377	–9	–30	308
Offsets designated for discretionary	....	....	–311	....	....	....	....	....	....	....	....	–311	–311
Native Nations Institute													
Fees for services	....	....	....	....	....	–1	–1	–1	–1	–1	–1	–1	–6
United Mine Workers of America													
Payment to UMWA CBF to maintain current benefits	....	49	47	46	45	43	42	41	40	40	39	230	432
Other													
Indirect impact of other proposals	....	–9	–8	–25	–30	–36	–44	–44	–47	–48	–49	–108	–340

Table S–10. Mandatory Proposals by Agency—Continued

(In millions of dollars; minus means savings)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Totals	
												2001–2005	2001–2010
Total, non-framework proposals:													
On-budget	3,922	–7,498	3,579	–4,829	–1,582	–1,534	–1,955	–2,199	–2,186	–1,816	–2,215	–11,864	–22,235
Off-budget	....	271	321	285	289	291	296	300	304	308	308	1,457	2,973
Total, non-framework proposals	3,922	–7,227	3,900	–4,544	–1,293	–1,243	–1,659	–1,899	–1,882	–1,508	–1,907	–10,407	–19,262
Recap., non-framework proposals:													
Initiatives	3,922	–3,478	6,101	–2,315	2,295	2,418	2,099	2,041	2,338	2,528	2,702	5,021	16,729
Offsets	....	–3,749	–2,201	–2,229	–3,588	–3,661	–3,758	–3,940	–4,220	–4,036	–4,609	–15,428	–35,991

Table S–11. Receipts by Source—Summary

(In billions of dollars)

Source	1999 Actual	Estimate 2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Individual income taxes	879.5	951.6	972.4	995.2	1,025.6	1,066.1	1,116.8	1,172.9	1,234.5	1,298.1	1,359.7	1,425.0
Corporation income taxes	184.7	192.4	194.8	195.4	195.7	200.0	205.9	211.3	221.5	230.2	238.6	249.5
Social insurance and retirement receipts	611.8	650.0	682.1	712.2	741.7	771.3	815.3	847.2	886.9	922.9	959.9	1,005.5
(On-budget)	(167.4)	(173.3)	(182.2)	(189.9)	(197.4)	(204.7)	(216.7)	(224.2)	(234.4)	(242.5)	(251.3)	(262.6)
(Off-budget)	(444.5)	(476.8)	(499.9)	(522.2)	(544.2)	(566.7)	(598.6)	(623.0)	(652.5)	(680.4)	(708.6)	(742.9)
Excise taxes	70.4	68.4	76.7	79.8	80.8	81.8	83.4	84.4	85.9	87.8	89.4	91.6
Estate and gift taxes	27.8	30.5	32.3	34.9	36.3	38.7	37.0	37.6	39.4	42.2	44.7	47.3
Customs duties	18.3	20.9	20.9	22.6	24.3	25.7	27.9	29.8	31.9	34.1	36.3	38.3
Miscellaneous receipts	34.9	42.5	39.9	41.2	43.2	52.6	54.5	57.0	58.7	60.7	56.7	59.4
Total receipts	**1,827.5**	**1,956.3**	**2,019.0**	**2,081.2**	**2,147.5**	**2,236.1**	**2,340.9**	**2,440.3**	**2,558.8**	**2,676.0**	**2,785.2**	**2,916.7**
(On-budget)	(1,383.0)	(1,479.5)	(1,519.1)	(1,559.0)	(1,603.2)	(1,669.4)	(1,742.3)	(1,817.3)	(1,906.3)	(1,995.6)	(2,076.7)	(2,173.8)
(Off-budget)	(444.5)	(476.8)	(499.9)	(522.2)	(544.2)	(566.7)	(598.6)	(623.0)	(652.5)	(680.4)	(708.6)	(742.9)

Table S–12. Effect of Proposals on Receipts
(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Provide tax relief:												
Expand educational opportunities:												
Provide College Opportunity tax cut		–395	–2,009	–2,323	–3,103	–3,262	–3,420	–3,580	–3,772	–3,891	–4,089	–29,844
Provide incentives for public school construction and modernization		–36	–174	–419	–739	–1,020	–1,127	–1,127	–1,127	–1,127	–1,127	–8,023
Expand exclusion for employer-provided educational assistance to include graduate education	–66	–275	–90									–365
Eliminate 60-month limit on student loan interest deduction		–23	–80	–87	–89	–93	–103	–105	–109	–112	–113	–914
Eliminate tax when forgiving student loans subject to income contingent repayment												
Provide tax relief for participants in certain Federal education programs		–3	–7	–7	–7	–6	–6	–6	–6	–7	–7	–62
Subtotal, expand educational opportunities	–66	–732	–2,360	–2,836	–3,938	–4,381	–4,656	–4,818	–5,014	–5,137	–5,336	–39,208
Provide poverty relief and revitalize communities:												
Increase and simplify the Earned Income Tax Credit (EITC) [1]		–2,293	–1,936	–1,967	–1,992	–2,001	–2,040	–2,043	–2,067	–2,096	–2,102	–20,537
Increase and index low-income housing tax credit per-capita cap		–6	–55	–168	–306	–448	–591	–736	–906	–1,114	–1,336	–5,666
Provide New Markets Tax Credit		–30	–222	–515	–743	–940	–960	–768	–474	–247	–197	–5,096
Extend Empowerment Zone (EZ) tax incentives and authorize additional EZs		–36	–167	–333	–452	–568	–629	–618	–618	–610	–345	–4,376
Provide Better America Bonds to improve the environment		–8	–41	–112	–214	–315	–410	–479	–511	–512	–513	–3,115
Permanently extend the expensing of brownfields remediation costs			–98	–152	–146	–140	–133	–125	–116	–104	–93	–1,107
Expand tax incentives for specialized small business investment companies (SSBICs)	–*	–*	–*	–*	–*	–*	–*	–*	–*	–*	–*	–*
Bridge the Digital Divide		–107	–272	–344	–289	–207	–169	–170	–171	–172	–173	–2,074
Subtotal, provide poverty relief and revitalize communities		–2,480	–2,791	–3,591	–4,142	–4,619	–4,932	–4,939	–4,863	–4,855	–4,759	–41,971
Make health care more affordable:												
Assist taxpayers with long-term care needs [2]		–109	–1,150	–1,681	–2,427	–3,028	–3,344	–3,420	–3,461	–3,448	–3,376	–25,444
Encourage COBRA continuation coverage			–41	–858	–1,149	–1,286	–1,323	–1,370	–1,393	–1,412	–1,434	–10,266

Table S–12. Effect of Proposals on Receipts—Continued

(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Provide tax credit for Medicare buy-in program	....	....	–5	–105	–140	–164	–196	–224	–246	–261	–270	–1,611
Provide tax relief for workers with disabilities [2]	....	–18	–128	–143	–158	–165	–168	–168	–169	–169	–171	–1,457
Provide tax relief to encourage small business health plans	....	–1	–9	–22	–35	–38	–35	–35	–40	–46	–52	–313
Encourage development of vaccines for targeted diseases	....	....	....	....	....	....	–25	–175	–176	–264	–360	–1,000
Subtotal, make health care more affordable [2]	....	–128	–1,333	–2,809	–3,909	–4,681	–5,091	–5,392	–5,485	–5,600	–5,663	–40,091
Strengthen families and improve work incentives:												
Provide marriage penalty relief and increase standard deduction	....	–248	–843	–1,536	–2,130	–4,637	–6,822	–6,811	–7,089	–7,217	–7,495	–44,828
Increase, expand, and simplify child and dependent care tax credit [2]	....	–121	–589	–922	–1,288	–1,643	–2,118	–2,287	–2,498	–2,451	–2,717	–16,634
Provide tax incentives for employer-provided child-care facilities	....	–42	–88	–121	–140	–148	–157	–167	–177	–187	–198	–1,425
Subtotal, strengthen families and improve work incentives [2]	....	–411	–1,520	–2,579	–3,558	–6,428	–9,097	–9,265	–9,764	–9,855	–10,410	–62,887
Promote expanded retirement savings, security, and portability:												
Establish Retirement Savings Accounts	....	....	–657	–2,185	–2,290	–4,034	–8,097	–8,679	–9,010	–9,309	–9,586	–53,847
Provide small business tax credit for automatic contributions for non-highly compensated employees	....	....	–157	–648	–1,878	–3,074	–3,116	–2,135	–1,294	–1,496	–1,560	–15,358
Provide tax credit for plan start up and administrative expenses; provide for payroll deduction IRAs	–1	–18	–35	–61	–92	–135	–164	–180	–192	–198	–203	–1,278
Provide for the SMART plan	....	–44	–65	–66	–68	–70	–55	–49	–50	–51	–53	–571
Enhance the 401(k) SIMPLE plan	....	–25	–61	–108	–161	–236	–264	–266	–266	–264	–261	–1,912
Accelerate vesting for qualified plans	....	214	137	104	66	29	–10	–48	–88	–127	–167	110
Other changes affecting retirement savings, security and portability	....	–53	–207	–288	–377	–450	–519	–566	–604	–649	–687	–4,400
Subtotal, promote expanded retirement savings, security and portability	–1	74	–1,045	–3,252	–4,800	–7,970	–12,225	–11,923	–11,504	–12,094	–12,517	–77,256

Table S–12. Effect of Proposals on Receipts—Continued

(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Provide AMT relief for families and simplify the tax laws:												
Provide adjustments for personal exemptions and the standard deduction in the individual alternative minimum tax (AMT)	–72	–377	–544	–996	–1,312	–1,650	–2,096	–2,524	–3,942	–8,200	–11,124	–32,765
Simplify and increase standard deduction for dependent filers	–7	–42	–29	–33	–51	–37	–38	–37	–39	–44	–46	–396
Replace support test with residency test (limited to children)	......	–66	–97	–102	–107	–112	–116	–122	–128	–134	–141	–1,125
Provide tax credit to encourage electronic filing of individual income tax returns [2]	......	......	–192	–207	–208	–209	–213	–218	......	......	......	–1,247
Simplify, retarget and expand expensing for small business	......	–217	–206	–19	–86	–135	–178	–222	–259	–292	–410	–2,024
Simplify the foreign tax credit limitation for dividends from 10/50 companies	–80	–168	–102	–46	10	27	28	22	18	15	12	–184
Other simplification	–1	–17	–23	–27	–30	–35	–41	–52	–66	–90	–126	–507
Subtotal, provide AMT relief for families and simplify the tax laws [2]	–160	–887	–1,193	–1,430	–1,784	–2,151	–2,654	–3,153	–4,416	–8,745	–11,835	–38,248
Encourage philanthropy:												
Allow deduction for charitable contributions by non-itemizing taxpayers	......	–516	–1,062	–733	–765	–817	–1,245	–1,847	–1,928	–2,007	–2,082	–13,002
Simplify and reduce the excise tax on foundation investment income	......	–49	–70	–71	–73	–75	–78	–81	–84	–87	–90	–758
Increase limit on charitable donations of appreciated property	......	–7	–47	–29	–20	–12	–8	–8	–9	–9	–10	–159
Clarify public charity status of donor advised funds	*	*	*	*	*	*	*	*	*	*	*	*
Subtotal, encourage philanthropy	......	–572	–1,179	–833	–858	–904	–1,331	–1,936	–2,021	–2,103	–2,182	–13,919
Promote energy efficiency and improve the environment:												
Provide tax credit for energy-efficient building equipment	......	–18	–35	–49	–71	–28	–3	1	1	1	......	–201
Provide tax credit for new energy-efficient homes	......	–82	–150	–194	–134	–73	–28	......	......	......	......	–661
Extend electric vehicle tax credit and provide tax credit for hybrid vehicles	......	......	–4	–182	–700	–1,192	–1,930	–1,863	–125	12	49	–5,935
Provide 15-year depreciable life for distributed power property	......	–1	–1	–2	–3	–3	–4	–5	–5	–6	–7	–37
Extend and modify the tax credit for producing electricity from certain sources	......	–91	–173	–220	–231	–261	–245	–218	–225	–230	–237	–2,131

Table S–12. Effect of Proposals on Receipts—Continued

(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Provide tax credit for solar energy systems	....	–9	–19	–25	–34	–45	–78	–116	–51	....	....	–377
Subtotal, promote energy efficiency and improve the environment	....	–201	–382	–672	–1,173	–1,602	–2,288	–2,201	–405	–223	–195	–9,342
Electricity restructuring	....	3	11	20	30	41	51	61	72	84	95	468
Modify international trade provisions:												
Extend and modify Puerto Rico economic-activity tax credit	....	–35	–67	–101	–134	–166	–974	–1,544	–1,620	–937	....	–5,578
Extend GSP and modify other trade provisions [3]	–10	–454	–858	–940	–884	–248	–132	–140	–147	–155	–162	–4,120
Levy tariff on certain textiles/apparel produced in the CNMI [3]	....	....	169	169	169	169	169	169	169	169	169	1,521
Subtotal, modify international trade provisions [3]	–10	–489	–756	–872	–849	–245	–937	–1,515	–1,598	–923	7	–8,177
Miscellaneous provisions:												
Make first $2,000 of severence pay exempt from income tax	....	–43	–174	–180	–138	....	....	....	....	....	....	–535
Exempt Holocaust reparations from Federal income tax	–4	–17	–18	–19	–15	....	....	....	....	....	....	–69
Subtotal, miscellaneous provisions	–4	–60	–192	–199	–153	....	....	....	....	....	....	–604
Subtotal, provide tax relief [2 3]	**–241**	**–5,883**	**–12,740**	**–19,053**	**–25,134**	**–32,940**	**–43,160**	**–45,081**	**–44,998**	**–49,451**	**–52,795**	**–331,235**
Refundable credits	....	**–23**	**–679**	**–736**	**–2,218**	**–2,343**	**–2,857**	**–2,935**	**–2,676**	**–2,786**	**–2,874**	**–20,127**
Total gross tax relief including refundable credits [3]	**–241**	**–5,906**	**–13,419**	**–19,789**	**–27,352**	**–35,283**	**–46,017**	**–48,016**	**–47,674**	**–52,237**	**–55,669**	**–351,362**
Eliminate unwarranted benefits and adopt other revenue measures:												
Limit benefits of corporate tax shelter transactions:												
Increase disclosure of certain transactions, modify substantial understatement penalty for corporate tax shelters, codify the economic substance doctrine, tax income from shelters involving tax-indifferent parties, and impose a penalty excise tax on certain fees received by promotors and advisors	....	1,872	1,392	1,357	1,351	1,374	1,402	1,425	1,437	1,443	1,444	14,497
Require accrual of income on forward sale of corporate stock	1	5	10	15	21	26	32	37	40	42	44	272

Table S–12. Effect of Proposals on Receipts—Continued

(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Modify treatment of ESOP as S corporation shareholder	....	15	47	67	88	104	111	117	123	128	133	933
Limit dividend treatment for payments on certain self-amortizing stock	....	22	37	39	40	42	44	45	47	49	51	416
Prevent serial liquidation of U.S. subsidiaries of foreign corporations	12	20	19	19	19	18	18	17	18	18	18	184
Prevent capital gains avoidance through basis shift transactions involving foreign shareholders	71	328	121	65	45	26	17	16	14	9	3	644
Prevent mismatching of deductions and income in transactions with related foreign persons	....	62	108	112	117	122	127	132	137	142	147	1,206
Prevent duplication or acceleration of loss through assumption of certain liabilities	4	34	36	37	38	40	41	43	44	46	48	407
Amend 80/20 company rules	....	21	46	53	54	56	57	58	60	61	63	529
Modify corporate-owned life insurance (COLI) rules	....	176	340	417	489	548	593	631	664	695	726	5,279
Require lessors of tax-exempt-use property to include service contract options in lease term	....	6	11	17	24	30	38	45	53	62	71	357
Interaction	–42	–239	–175	–157	–157	–160	–167	–176	–188	–198	–205	–1,822
Subtotal, limit benefits of corporate tax shelter transactions	46	2,322	1,992	2,041	2,129	2,226	2,313	2,390	2,449	2,497	2,543	22,902
Other proposals:												
Require banks to accrue interest on short-term obligations	6	63	21	4	5	5	5	5	6	6	6	126
Require current accrual of market discount by accrual method taxpayers	1	7	13	19	25	31	38	45	52	60	68	358
Modify and clarify certain rules relating to debt-for-debt exchanges	9	73	74	71	70	70	69	69	69	68	68	701
Modify and clarify the straddle rules	14	30	34	33	34	35	35	36	38	40	41	356
Provide generalized rules for all stripping transactions	7	18	22	21	19	18	17	15	14	12	10	166
Require ordinary treatment for certain dealers of commodities and equity options	16	29	31	31	31	31	32	32	33	34	36	320
Prohibit tax deferral on contributions of appreciated property to swap funds	....	2	5	8	10	11	12	13	14	16	17	108
Conform control test for tax-free incorporations, distributions, and reorganizations	13	34	41	39	38	39	39	39	39	39	39	386

Table S–12. Effect of Proposals on Receipts—Continued

(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Treat receipt of tracking stock in certain distributions and exchanges as the receipt of property	28	108	158	153	149	151	155	158	159	160	161	1,512
Require consistent treatment and provide basis allocation rules for transfers of intangibles in certain nonrecognition transactions	1	41	51	53	55	57	61	64	66	69	72	589
Modify tax treatment of certain reorganizations involving portfolio stock	17	49	66	71	77	83	90	96	103	110	117	862
Modify definition of nonqualified preferred stock	11	53	61	64	67	54	27	17	18	19	20	400
Modify estimated tax provision for deemed asset sales	....	314	90	–23	–15	–8	–3	1	4	7	9	376
Modify treatment of transfers to creditors in divisive reorganizations	3	15	18	19	20	21	22	23	24	25	26	213
Provide mandatory basis adjustments for partners that have a significant net built-in loss in partnership property	–41	50	52	55	60	58	57	55	53	50	48	538
Modify treatment of closely held REITs	....	1	4	8	12	17	24	32	41	53	68	260
Apply RIC excise tax to undistributed profits of REITs	....	....	1	1	1	1	1	1	1	1	1	9
Allow RICs a dividends paid deduction for redemptions only in cases where the redemption represents a contraction in the RIC	....	99	489	457	429	405	384	368	356	349	346	3,682
Require REMICs to be secondarily liable for the tax liability of REMIC residual interest holders	....	5	17	29	42	55	69	83	98	114	130	642
Deny change in method treatment to tax-free formations	3	59	59	59	61	63	66	69	72	75	78	661
Deny deduction for punitive damages	16	92	130	137	144	151	158	166	175	183	193	1,529
Repeal lower-of-cost-or-market inventory accounting method	....	459	447	371	372	154	57	59	61	62	64	2,106
Disallow interest on debt allocable to tax-exempt obligations	4	11	18	24	30	35	39	43	46	47	48	341
Require capitalization of mutual fund commissions	....	23	111	98	83	64	43	24	26	29	32	533
Provide consistent amortization periods for intangibles	....	–216	–220	34	259	445	464	387	308	222	132	1,815
Clarify recovery period of utility grading costs	12	40	65	82	91	99	108	112	108	101	93	899

Table S–12. Effect of Proposals on Receipts—Continued
(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Apply rules generally applicable to acquisitions of tangible assets to acquisitions of professional sports franchises	2	43	73	113	141	139	124	106	88	68	46	941
Require recapture of policyholder surplus accounts	....	65	174	285	522	782	374	23	....	–9	–13	2,203
Modify rules for capitalizing policy acquisition costs of life insurance companies	....	536	1,820	2,191	2,413	1,328	606	675	722	755	773	11,819
Increase the proration percentage for P&C insurance companies	....	48	82	98	115	133	150	169	188	210	232	1,425
Modify rules that apply to sales of life insurance contracts	....	13	35	39	43	48	55	63	72	80	89	537
Modify rules that apply to tax-exempt property casualty insurance companies	....	12	22	23	24	25	26	26	27	28	28	241
Subject investment income of trade associations to tax	....	180	309	325	341	358	376	395	414	435	457	3,590
Impose penalty for failure to file an annual information return	....	....	24	23	22	21	19	17	15	13	10	164
Restore phaseout of unified credit for large estates	....	33	70	78	83	106	125	139	148	157	166	1,105
Require consistent valuation for estate and income tax purposes	1	5	10	14	18	21	23	26	29	32	35	213
Require basis allocation for part sale, part gift transactions	....	2	3	4	5	5	6	6	7	8	9	55
Conform treatment of surviving spouses in community property States	3	19	42	59	75	92	110	130	151	174	199	1,051
Include QTIP trust assets in surviving spouse's estate	....	....	2	2	2	2	2	2	2	2	2	18
Eliminate non-business valuation discounts	....	271	575	600	636	618	621	644	683	725	767	6,140
Eliminate gift tax exemption for personal residence trusts	....	–1	–1	....	5	14	30	51	75	102	133	408
Modify requirements for annual exclusion for gifts	....	....	20	20	22	20	21	23	26	27	29	208
Increase elective withholding rate for nonperiodic distributions from deferred compensation plans	....	....	47	3	3	3	4	4	4	4	4	76
Increase excise tax for excess IRA contributions	....	1	12	13	14	14	15	16	17	17	18	137
Limit pre-funding of welfare benefits for 10 or more employer plans	....	92	156	159	151	150	148	145	132	121	105	1,359
Subject signing bonuses to employment taxes	....	5	3	3	3	2	2	2	2	3	3	28

Table S–12. Effect of Proposals on Receipts—Continued

(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Clarify employment tax treatment of choreworkers	....	48	64	64	63	63	62	62	61	61	61	609
Prohibit IRAs from investing in foreign sales corporations	3	16	29	30	32	33	35	37	39	41	43	335
Tighten the substantial understatement penalty for large corporations	....	26	44	45	41	37	27	28	29	30	31	338
Require withholding on certain gambling winnings	....	20	1	1	1	1	1	1	1	1	1	29
Require information reporting for private separate accounts	....	5	10	14	18	21	24	28	31	35	39	225
Increase penalties for failure to file correct information returns	....	6	15	15	9	10	10	10	10	10	11	106
Modify deposit requirement for FUTA	....	....	....	....	....	1,583	79	72	12	53	63	1,862
Reinstate Oil Spill Liability Trust Fund tax [3]	....	....	253	261	264	266	269	272	274	277	278	2,414
Repeal percentage depletion for non-fuel minerals mined on Federal and formerly Federal lands	....	94	96	97	99	101	103	105	107	109	111	1,022
Impose excise tax on purchase of structured settlements	6	7	5	2	....	–2	–3	–3	–3	–4	–5	–6
Require taxpayers to include rental income of residence in income without regard to the period of rental	....	4	11	12	12	13	14	14	15	16	17	128
Eliminate installment payment of heavy vehicle use tax [3]	....	....	378	27	30	32	35	34	37	39	42	654
Require recognition of gain on sale of principal residence if acquired in a tax-free exchange within five years of the sale	....	10	13	11	11	11	11	11	12	12	12	114
Limit benefits of transactions with "Identified Tax Havens"	....	36	52	40	36	35	35	33	32	29	27	355
Modify treatment of built-in losses and other attributes trafficking	1	78	136	143	151	161	170	179	189	198	209	1,614
Simplify taxation of property that no longer produces income effectively connected with a U.S. trade or business	*	*	*	*	*	*	*	*	*	*	*	*
Prevent avoidance of tax on U.S.-accrued gains (expatriation)	3	28	58	107	155	212	281	367	469	579	694	2,950
Expand ECI rules to include certain foreign source income	....	22	38	39	41	42	44	45	47	48	50	416
Limit basis step-up for imported pensions	2	26	33	34	36	38	40	42	44	46	48	387
Replace sales-source rules	....	320	570	600	630	660	690	725	800	840	880	6,715
Modify rules relating to foreign oil and gas extraction income	....	5	69	112	118	124	130	136	143	150	158	1,145

Table S–12. Effect of Proposals on Receipts—Continued

(In millions of dollars)

		Estimate										Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Recapture overall foreign losses when CFC stock is disposed	1	1	*	*	*	*	*	*	*	*	*	1
Modify foreign office material participation exception applicable to inventory sales attributable to nonresident's U.S. office	1	7	10	11	11	11	12	12	13	13	14	114
Subtotal, other proposals [3]	143	3,542	7,221	7,635	8,565	9,478	6,975	6,884	7,148	7,486	7,799	72,733
Subtotal, eliminate unwarranted benefits and adopt other revenue measures [3]	**189**	**5,864**	**9,213**	**9,676**	**10,694**	**11,704**	**9,288**	**9,274**	**9,597**	**9,983**	**10,342**	**95,635**
Net tax relief including refundable credits [3]	**–52**	**–42**	**–4,206**	**–10,113**	**–16,658**	**–23,579**	**–36,729**	**–38,742**	**–38,077**	**–42,254**	**–45,327**	**–255,727**
Other provisions that affect receipts:												
Reinstate environmental tax on corporate taxable income [4]	....	725	432	438	434	437	470	494	496	495	508	4,929
Reinstate Superfund excise taxes [3]	152	707	762	772	785	797	810	824	838	850	864	8,009
Convert Airport and Airway Trust Fund taxes to a cost-based user fee system [3]	....	724	1,399	1,500	1,522	1,522	1,170	797	385	....	....	9,019
Increase excise tax on tobacco products and levy a youth smoking assessment on tobacco manufacturers [3]	446	4,084	3,738	3,532	10,140	9,700	9,789	9,410	9,233	3,138	3,103	65,867
Recover State bank supervision and regulation expenses (receipt effect) [3]	....	78	82	86	90	95	99	104	109	113	119	975
Maintain Federal Reserve surplus transfer to the Treasury	....	3,752	....	....	....	....	....	....	....	....	....	3,752
Restore premiums for United Mine Workers of America Combined Benefit Fund	....	11	10	10	9	9	8	8	7	7	7	86
Extend abandoned mine reclamation fees [3]	....	....	....	....	....	218	220	221	222	223	224	1,328
Replace Harbor Maintenance tax with the Harbor Services User Fee (receipt effect) [3]	....	–549	–602	–647	–681	–718	–767	–823	–880	–934	–988	–7,589
Revise Army Corps of Engineers regulatory program fees [3]	....	5	5	5	5	5	5	5	5	5	5	50
Roll back Federal employee retirement contributions	....	–427	–619	–160	....	....	....	....	....	....	....	–1,206
Provide Government-wide buyout authority (receipt effect)	....	–9	–18	–9	....	....	....	....	....	....	....	–36
Total, other provisions [3] [4]	**598**	**9,101**	**5,189**	**5,527**	**12,304**	**12,065**	**11,804**	**11,040**	**10,415**	**3,897**	**3,842**	**85,184**

* $500,000 or less.

Table S–12. Effect of Proposals on Receipts

(In millions of dollars)

	Estimate											Total 2001–2010
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	

[1] The proposal to increase and simplify the Earned Income Tax Credit has both receipts and outlay effects. The receipts effect for the proposal is –$305 million, –$304 million, –$314 million, –$326 million, –$339 million, –$328 million, –$339 million, –$354 million, –$365 million, and –$373 million for fiscal years 2001–2010, respectively. The outlay effect is $2,003 million, $1,936 million, $1,967 million, $1,992 million, $2,001 million, $2,040 million, $2,043 million, $2,067 million, $2,096 million, and $2,102 million for fiscal years 2001–2010, respectively.

[2] Amounts shown are the effect on receipts.

[3] Net of income offsets.

[4] Net of deductibility for income tax purposes.

Table S–13. Federal Employment in the Executive Branch

(Civilian employment as measured by Full-Time Equivalents, in thousands)

Agency	1993 Base	Actual							Estimate		Change: 1993 base to 2001	
		1993	1994	1995	1996	1997	1998	1999	2000	2001	FTE's	Percent
Cabinet agencies:												
Agriculture [1]	115.6	114.4	109.8	103.8	100.7	98.5	96.4	95.5	98.2	100.5	–15.1	–13.1%
Commerce	36.7	36.1	36.0	35.3	33.8	32.6	35.7	47.3	133.8	42.6	5.9	16.0%
Defense-military functions	931.3	931.8	868.3	821.7	778.9	745.8	707.2	681.0	661.5	645.5	–285.9	–30.7%
Education	5.0	4.9	4.8	4.8	4.7	4.5	4.5	4.5	4.7	4.7	–0.3	–5.7%
Energy	20.6	20.3	19.8	19.7	19.1	17.3	16.3	15.9	16.2	16.1	–4.5	–21.7%
Health and Human Services [1]	65.0	66.1	62.9	59.3	57.2	57.6	57.9	58.9	61.7	63.2	–1.8	–2.8%
Social Security Administration	65.4	64.8	64.5	64.6	64.0	65.2	64.0	63.0	63.3	63.1	–2.3	–3.5%
Housing and Urban Development	13.6	13.3	13.1	12.1	11.4	11.0	9.8	10.0	10.4	10.6	–3.0	–22.3%
Interior	79.3	78.1	76.3	72.0	66.7	65.7	66.5	67.0	68.1	69.5	–9.8	–12.4%
Justice	99.4	95.4	95.3	97.9	103.8	111.0	117.3	121.3	127.9	131.5	32.1	32.3%
Labor	18.3	18.0	17.5	16.8	16.0	15.9	16.3	16.3	17.1	17.4	–0.9	–4.8%
State [2]	35.0	34.2	33.5	31.8	30.2	29.2	28.9	29.4	30.0	30.2	–4.8	–13.8%
Transportation	70.3	69.1	66.4	63.2	62.4	62.5	63.4	63.7	64.1	65.1	–5.2	–7.4%
Treasury	166.1	161.1	157.3	157.5	151.1	145.5	142.1	143.7	145.5	149.6	–16.5	–10.0%
Veterans Affairs [1]	232.4	234.2	233.1	228.5	221.9	211.5	207.1	205.5	204.1	203.4	–29.1	–12.5%
Other agencies—excluding Postal Service:												
Agency for International Development [1]	4.4	4.1	3.9	3.6	3.4	2.8	2.7	2.5	2.5	2.5	–1.9	–43.8%
Corps of Engineers	29.2	28.4	27.9	27.7	27.1	26.0	24.8	24.7	24.7	24.7	–4.5	–15.4%
Environmental Protection Agency	18.6	17.9	17.6	17.5	17.2	17.0	17.7	18.1	18.1	18.0	–0.5	–2.8%
EEOC	2.9	2.8	2.8	2.8	2.7	2.6	2.5	2.6	2.8	3.1	0.2	7.0%
FEMA	2.7	4.0	4.9	4.6	4.7	5.1	4.6	5.2	4.8	4.9	2.2	79.6%
FDIC/RTC	21.6	21.9	20.0	15.7	11.8	8.7	7.9	7.4	7.5	6.8	–14.8	–68.5%
General Services Administration	20.6	20.2	19.5	17.0	15.7	14.5	14.1	14.1	14.2	14.2	–6.4	–31.1%
NASA	25.7	24.9	23.9	22.4	21.1	20.1	19.1	18.5	18.6	19.0	–6.8	–26.4%
National Archives and Records Admin.	2.8	2.6	2.6	2.4	2.5	2.5	2.4	2.4	2.6	2.7	–.1	–1.3%
National Labor Relations Board	2.1	2.1	2.1	2.0	1.9	1.9	1.9	1.8	1.9	2.0	–0.1	–6.7%
National Science Foundation	1.3	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.2	–0.1	–10.3%
Nuclear Regulatory Commission	3.4	3.4	3.3	3.2	3.1	3.0	3.0	2.8	2.8	2.8	–0.6	–17.2%
Office of Personnel Management	6.2	5.9	5.3	4.2	3.4	2.8	2.8	2.8	3.0	3.0	–3.2	–51.9%
Panama Canal Commission	8.7	8.5	8.5	8.8	9.0	9.5	9.6	9.2	2.4	–0.1	–8.7	–99.8%
Peace Corps	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	–0.1	–7.1%
Railroad Retirement Board	1.8	1.8	1.7	1.6	1.5	1.4	1.3	1.3	1.2	1.2	–0.7	–36.8%
Securities and Exchange Commission	2.7	2.7	2.7	2.7	2.8	2.8	2.8	2.8	3.0	3.0	0.3	10.7%
Small Business Administration	4.0	5.6	6.3	5.7	4.7	4.5	4.4	4.7	4.6	4.6	0.6	14.9%
Smithsonian Institution	5.9	5.5	5.4	5.3	5.1	5.0	5.0	5.1	5.2	5.3	–0.6	–10.2%
Tennessee Valley Authority	19.1	17.3	18.6	16.6	16.0	14.9	14.4	13.5	13.3	13.2	–5.9	–31.0%
All other small agencies	15.9	15.2	14.7	14.9	13.9	13.6	13.6	13.9	14.5	16.1	0.2	1.2%
Total, Executive Branch civilian employment	**2,155.2**	**2,138.8**	**2,052.7**	**1,970.2**	**1,891.7**	**1,834.7**	**1,790.2**	**1,778.4**	**1,856.9**	**1,762.4**	**–392.8**	**–18.2%**
Reduction from 1993 Base	....	–16.4	–102.5	–185.0	–263.5	–320.5	–365.0	–376.8	–298.3	–392.8	....	....

Table S–13. Federal Employment in the Executive Branch—Continued

(Civilian employment as measured by Full-Time Equivalents, in thousands)

Agency	1993 Base	Actual							Estimate		Change: 1993 base to 2001	
		1993	1994	1995	1996	1997	1998	1999	2000	2001	FTE's	Percent
Subtotal, Defense	931.3	931.8	868.3	821.7	778.9	745.8	707.2	681.0	661.5	645.5	–285.9	–30.7%
Subtotal, Non-Defense	1,223.9	1,207.1	1,184.4	1,148.4	1,112.8	1,088.9	1,083.0	1,097.4	1,195.4	1,116.9	–107.0	–8.7%
Status of Federal Civilian Employment Relative to the Federal Workforce Restructuring Act [3]												
Total, Executive Branch Employment	NA	NA	2,052.7	1,970.2	1,891.7	1,834.7	1,790.2	1,778.4	NA	NA	....	....
Less: FTEs exempt from FWRA	NA	NA	5.7	5.7	7.6	7.4	5.2	5.2	NA	NA	....	....
Total, Executive Branch subject to FWRA Ceiling	NA	NA	2,047.0	1,964.4	1,884.1	1,827.3	1,785.0	1,773.2	NA	NA	....	....
FWRA Ceiling	NA	NA	2,084.6	2,043.3	2,003.3	1,963.3	1,922.3	1,882.3	NA	NA	....	....
Executive Branch Employment Relative to FWRA Ceiling	NA	NA	–37.6	–78.9	–119.2	–136.1	–137.3	–109.1	NA	NA	....	....

[1] The Departments of Agriculture, Health and Human Services, Veterans Affairs, and the Agency for International Development have components that were exempt from FTE controls. In 1999, Agriculture had 2,025 exemptions; HHS had 187 exemptions; Veterans Affairs had 3,010 exemptions and AID had 10 exemptions.

[2] To facilitate historical comparison, the State Department includes the Board of Broadcasting Governors (BBG), the United States Information Agency (which was absorbed into State and BBG), and the Arms Control and Disarmament Agency (which was absorbed into State).

[3] FTE limitations are set for the Executive Branch in the Federal Workforce Restructuring Act of 1994 (P.L. 103-226) from 1994-99.

Table S–14. Federal Government Financing and Debt [1]

(In billions of dollars)

	1999 Actual	Estimate 2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Financing:															
Surplus or deficit (–)	124	167	184	186	185	195	215	256	292	314	329	363	403	443	479
(Social Security solvency lock-box: Off-budget)	124	148	160	172	184	195	214	224	239	250	260	272	280	295	309
(Social Security interest savings transfer)													100	118	138
(Medicare solvency debt reduction reserve)			15	13				30	52	64	69	91	22	30	32
(On-budget)	1	19	9	1	*	*	2	1	1	*	*	*	*	*	*
Means of financing other than borrowing from the public:															
Changes in: [2]															
Treasury operating cash balance	–18	16													
Checks outstanding, deposit funds, etc. [3]	–6	1	2												
Seigniorage on coins	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2
Less Social Security equity purchases													–52	–66	–83
Less: Net financing disbursements:															
Direct loan financing accounts	–19	–29	–18	–18	–17	–16	–16	–16	–16	–15	–15	–15	–16	–16	–16
Guaranteed loan financing accounts	5	*	1	1	1	2	2	2	2	2	2	2	3	3	3
Total, means of financing other than borrowing from the public	–36	–9	–13	–15	–14	–12	–12	–12	–12	–12	–11	–11	–63	–78	–95
Total, repayment of publicly held debt	89	157	171	171	170	183	203	243	280	302	318	352	340	365	384
Change in debt held by the public [4]	–89	–157	–171	–171	–170	–183	–203	–243	–280	–302	–318	–352	–340	–365	–384
Debt Subject to Statutory Limitation, End of Year:															
Debt issued by Treasury	5,578	5,658	5,742	5,828	5,921	6,009	6,096	6,185	6,268	6,347	6,424	6,502	6,595	6,693	6,794
Adjustment for Treasury debt not subject to limitation and agency debt subject to limitation [5]	–15	–15	–15	–15	–15	–15	–15	–15	–15	–15	–15	–15	–15	–15	–15
Adjustment for discount and premium [6]	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Total, debt subject to statutory limitation [7]	5,568	5,648	5,732	5,819	5,912	5,999	6,086	6,175	6,258	6,337	6,414	6,492	6,585	6,683	6,785
Debt Outstanding, End of Year:															
Gross Federal debt:															
Debt issued by Treasury	5,578	5,658	5,742	5,828	5,921	6,009	6,096	6,185	6,268	6,347	6,424	6,502	6,595	6,693	6,794
Debt issued by other agencies	29	28	27	27	25	24	23	22	20	20	20	20	20	20	20
Total, gross Federal debt	5,606	5,686	5,769	5,855	5,947	6,034	6,118	6,206	6,288	6,367	6,444	6,522	6,615	6,713	6,815
Held by:															
Debt securities held as assets by Government accounts	1,973	2,210	2,464	2,721	2,984	3,253	3,541	3,872	4,234	4,615	5,010	5,440	5,873	6,335	6,821
Social Security	855	1,004	1,164	1,338	1,522	1,717	1,930	2,154	2,392	2,641	2,899	3,170	3,498	3,843	4,206
Federal employee retirement	643	681	717	754	789	824	858	891	922	952	980	1,006	1,034	1,063	1,093
Other	475	525	582	630	672	712	752	828	920	1,023	1,131	1,263	1,341	1,429	1,523
Debt securities held as assets by the public [8]	3,633	3,476	3,305	3,134	2,963	2,781	2,578	2,334	2,054	1,752	1,434	1,082	742	377	** [9]

* $500 million or less.

[1] Almost all Treasury securities held by the public and zero-coupon bonds held by Government accounts are measured at sales price plus amortized discount or less amortized premium. Almost all agency debt is measured at face value. Treasury securities in the Government account series are measured at face value less unrealized discount (if any).

[2] A decrease in the Treasury operating cash balance (which is an asset) would be a means of financing a deficit and therefore would have a positive sign. An increase in checks outstanding or deposit fund balances (which are liabilities) would also be a means of financing a deficit and therefore would also have a positive sign.

[3] Besides checks outstanding and deposit funds, includes accrued interest payable on Treasury debt, miscellaneous liability accounts, allocations of special drawing rights, and, as offsets, cash and monetary assets other than the Treasury operating cash balance, miscellaneous asset accounts, and profit on sale of gold.

[4] Includes a $355 million reclassification of debt in 2000. Indian tribal funds that are owned by the Indian tribes and held and managed in a fiduciary capacity by the Government on the tribes' behalf were reclassified from trust funds to deposit funds as of October 1, 1999, and their holdings of Treasury securities were accordingly reclassified from debt held by Government accounts to debt held by the public.

[5] Consists primarily of Federal Financing Bank debt.

[6] Consists of unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds) and unrealized discount on Government account series securities.

[7] The statutory debt limit is $5,950 billion.

[8] At the end of 1999, the Federal Reserve Banks held $489 billion of Federal securities and the rest of the public held $3,144 billion. Debt held by the Federal Reserve Banks is not estimated for future years.

[9] Total debt will be fully redeemed in 2013. Policy decisions will be required on use of the surplus once debt has been redeemed.

Table S–15. Comparison of Economic Assumptions

(Calendar years)

	Projections										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Real GDP (chain-weighted): [1]											
2000 Mid-Session Review [2]	2.2	2.2	2.4	2.7	2.6	2.7	2.7	2.6	2.6	2.5	NA
CBO January	2.9	3.0	2.7	2.6	2.6	2.7	2.7	2.7	2.8	2.9	2.9
2001 Budget	2.9	2.6	2.5	2.5	3.0	3.0	2.9	2.8	2.6	2.6	2.6
Chain-weighted GDP price index: [1]											
2000 Mid-Session Review	2.0	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	NA
CBO January	1.7	1.6	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
2001 Budget	1.9	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Consumer Price Index (all-urban): [1]											
2000 Mid-Session Review	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	NA
CBO January	2.3	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
2001 Budget	2.3	2.5	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Unemployment rate: [3]											
2000 Mid-Session Review	4.5	4.9	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	NA
CBO January	4.1	4.2	4.4	4.7	4.8	5.0	5.0	5.1	5.2	5.2	5.2
2001 Budget	4.2	4.5	5.0	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2
Interest rates: [3]											
91-day Treasury bills:											
2000 Mid-Session Review	4.5	4.5	4.5	4.6	4.6	4.6	4.6	4.6	4.6	4.6	NA
CBO January	5.4	5.6	5.3	4.9	4.8	4.8	4.8	4.8	4.8	4.8	4.8
2001 Budget	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2
10-year Treasury notes:											
2000 Mid-Session Review	5.5	5.5	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6	NA
CBO January	6.3	6.4	6.1	5.8	5.7	5.7	5.7	5.7	5.7	5.7	5.7
2001 Budget	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1

NA = Not available.
[1] Percent change, fourth quarter over fourth quarter.
[2] Adjusted for October 1999 NIPA revisions.
[3] Annual averages, percent.