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## **SUMMARY TABLES**

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**Table S-1. Budget Totals**

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals		
													2015-2019	2015-2024	
<b>Budget Totals in Billions of Dollars:</b>															
Receipts .....	2,775	3,002	3,337	3,568	3,811	4,030	4,226	4,452	4,706	4,954	5,212	5,478	18,972	43,775	
Outlays .....	3,455	3,651	3,901	4,099	4,269	4,443	4,729	4,964	5,209	5,485	5,694	5,912	21,441	48,705	
Deficit .....	680	649	564	531	458	413	503	512	504	530	482	434	2,468	4,930	
Debt held by the public .....	11,983	12,903	13,592	14,257	14,843	15,370	15,982	16,603	17,213	17,850	18,441	18,986			
Debt net of financial assets .....	10,926	11,575	12,138	12,669	13,127	13,540	14,043	14,555	15,058	15,588	16,070	16,503			
Gross domestic product (GDP) .....	16,619	17,332	18,219	19,181	20,199	21,216	22,196	23,200	24,225	25,280	26,381	27,531			
<b>Budget Totals as a Percent of GDP:</b>															
Receipts .....	16.7%	17.3%	18.3%	18.6%	18.9%	19.0%	19.0%	19.2%	19.4%	19.6%	19.8%	19.9%	18.8%	19.2%	
Outlays .....	20.8%	21.1%	21.4%	21.4%	21.1%	20.9%	21.3%	21.4%	21.5%	21.7%	21.6%	21.5%	21.2%	21.4%	
Deficit .....	4.1%	3.7%	3.1%	2.8%	2.3%	1.9%	2.3%	2.2%	2.1%	2.1%	1.8%	1.6%	2.5%	2.2%	
Debt held by the public .....	72.1%	74.4%	74.6%	74.3%	73.5%	72.4%	72.0%	71.6%	71.1%	70.6%	69.9%	69.0%			
Debt net of financial assets .....	65.7%	66.8%	66.6%	66.1%	65.0%	63.8%	63.3%	62.7%	62.2%	61.7%	60.9%	59.9%			

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
<b>Projected deficits in the adjusted baseline<sup>1</sup></b> .....	<b>628</b>	<b>561</b>	<b>568</b>	<b>560</b>	<b>558</b>	<b>657</b>	<b>707</b>	<b>741</b>	<b>887</b>	<b>914</b>	<b>942</b>	<b>2,905</b>	<b>7,097</b>
Percent of GDP .....	3.6%	3.1%	3.0%	2.8%	2.6%	3.0%	3.0%	3.1%	3.5%	3.5%	3.4%	2.9%	3.1%
<b>Proposals in the 2015 Budget:<sup>2</sup></b>													
<b>Investments in growing the economy and creating opportunity:</b>													
Opportunity, Growth, and Security Initiative .....		33	14	4	2	1	1	*	*	.....	.....	54	55
Spending cuts .....		-1	-2	-3	-3	-3	-3	-3	-3	-3	-3	-3	-11
Tax loophole closers .....		-1	-2	-2	-3	-3	-3	-3	-3	-3	-4	-4	-28
Surface transportation reauthorization .....		4	9	12	14	12	7	5	3	2	1	51	70
Transition revenue from business tax reform <sup>3</sup> .....		-38	-38	-38	-38	.....	.....	.....	.....	.....	.....	-150	-150
Early childhood investments .....		*	1	4	6	8	10	11	12	12	11	19	76
Tobacco tax financing .....		-8	-10	-9	-9	-8	-8	-7	-7	-6	-6	-44	-78
Earned Income Tax Credit expansion for workers without qualifying children .....		*	6	6	6	6	7	7	7	7	7	26	60
High-income tax loophole closers .....		-*	-5	-6	-6	-6	-6	-6	-7	-7	-7	-27	-60
Additional investments in education, innovation, infrastructure, and security .....		-*	47	60	58	51	43	34	-32	-58	-63	216	140
Additional mandatory and tax proposals .....		20	24	-2	-14	-31	-35	-39	-45	-52	-52	9	-215
Debt service .....		*	1	2	4	5	7	7	6	3	-2	12	32
Total, investments .....		20	18	45	29	18	33	18	4	-69	-106	143	-127
<b>Additional deficit reduction from health, tax, and immigration reform:</b>													
Health savings .....		1	2	-8	-18	-25	-33	-44	-53	-63	-72	-89	-81
Revenue proposals .....		.....	-37	-42	-50	-58	-64	-70	-75	-80	-85	-91	-251
Immigration reform .....		.....	6	-1	-10	-15	-17	-18	-20	-23	-29	-31	-37
Debt service .....		*	-*	-1	-2	-7	-12	-18	-25	-32	-41	-50	-22
Total, additional deficit reduction .....		1	-29	-51	-80	-105	-126	-150	-173	-198	-227	-260	-391

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

	(Deficit increases (+) or decreases (-) in billions of dollars)											Totals	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015–2019	2015–2024
<b>Other changes to deficits:</b>													
Reductions in Overseas Contingency Operations .....		-7	-41	-59	-65	-69	-71	-74	-94	-105	-110	-241	-695
Replacement of mandatory sequestration <sup>4</sup> .....		10	17	17	17	18	19	20	21	27	6	79	171
Proposed Budget Control Act cap adjustment for disaster relief and wildfires .....		3	3	4	1	1	1	1	1	1	1	1	19
Outlay effects of discretionary policy .....		8	-10	-12	-8	-6	-3	-5	-4	-5	-6	-29	-52
Debt service and indirect interest effects .....		*	*	-1	-3	-6	-8	-11	-14	-18	-22	-10	-84
Total, additional deficit reduction .....		13	-31	-51	-58	-62	-63	-69	-90	-99	-131	-189	-641
<b>Total proposals in the 2015 Budget .....</b>	<b>20</b>	<b>2</b>	<b>-37</b>	<b>-103</b>	<b>-145</b>	<b>-155</b>	<b>-195</b>	<b>-238</b>	<b>-357</b>	<b>-432</b>	<b>-509</b>	<b>-437</b>	<b>-2,167</b>
<b>Resulting deficits in 2015 Budget .....</b>	<b>649</b>	<b>564</b>	<b>531</b>	<b>458</b>	<b>413</b>	<b>503</b>	<b>512</b>	<b>504</b>	<b>530</b>	<b>482</b>	<b>434</b>	<b>2,468</b>	<b>4,930</b>
Percent of GDP.....	3.7%	3.1%	2.8%	2.3%	1.9%	2.3%	2.2%	2.1%	2.1%	1.8%	1.6%	2.5%	2.2%

\* \$500 million or less.

<sup>1</sup> See Tables S-4 and S-8 for information on the adjusted baseline.

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

<sup>3</sup> Business tax reform transition revenue finances the \$70 billion cost of above-baseline surface transportation investments (the PAYGO cost of the reauthorization proposal) plus \$78 billion in cash transfers necessary to ensure Transportation Trust Fund solvency over the four-year reauthorization period.

<sup>4</sup> Reverses mandatory sequestration for 2015–2023. Extension of mandatory sequestration to 2024 was enacted subsequent to the completion of the 2015 Budget baseline and policy estimates.

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

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

	2015-2024
<b>Deficit reduction achieved through March 2014, excluding Overseas Contingency Operations (OCO):</b>	
<b>Enacted deficit reduction excluding pending Joint Committee enforcement:</b>	
Discretionary savings <sup>1</sup> .....	-1,622
Mandatory savings .....	-80
Revenues .....	-723
Debt service .....	-690
Subtotal, enacted deficit reduction excluding pending Joint Committee enforcement.....	-3,115
<b>Pending Joint Committee enforcement:<sup>2</sup></b>	
Discretionary cap reductions .....	-533
Mandatory sequestration .....	-171
Debt service .....	-158
Subtotal, pending Joint Committee enforcement .....	-862
Total, deficit reduction achieved, excluding OCO .....	-3,977
<b>Investments in growing the economy and creating opportunity:</b>	
Investment proposals and offsets <sup>3</sup> .....	-159
Debt service .....	32
Total, investments in growing the economy and creating opportunity .....	-127
<b>Additional deficit reduction from tax and entitlement reform:</b>	
Health savings .....	-402
Revenue proposals .....	-651
Immigration reform .....	-158
Debt service .....	-188
Total, additional deficit reduction .....	-1,399
<b>Other changes to deficits:<sup>1</sup></b>	
Replacement of mandatory sequestration .....	171
Proposed Budget Control Act cap adjustment for disaster relief and wildfires .....	19
Outlay effects of discretionary policy .....	-52
Debt service and indirect interest effects .....	30
Total, other changes to deficits .....	168
Grand total, achieved and proposed deficit reduction, excluding OCO .....	-5,335
<b>Memorandum: revenue and outlay effects of achieved and proposed deficit reduction:</b>	
Enacted outlay reductions and 2015 Budget spending proposals .....	-3,370
Enacted receipt increases and 2015 Budget tax proposals .....	-1,807
Immigration reform .....	-158

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

	2015-2024
(Deficit reduction (-) or increase (+) in billions of dollars)	
<b>Memorandum, savings in Overseas Contingency Operations (OCO):</b>	
Enacted reduction in OCO funding .....	-780
Proposed reductions in OCO .....	-695
Debt service .....	-334
<b>Total, savings in overseas contingency operations (OCO) .....</b>	<b>-1,809</b>

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

<sup>2</sup> Consists of mandatory sequestration for 2015-2023 and discretionary cap reductions for 2016-2021.

Excludes extension of mandatory sequestration to 2024 enacted subsequent to the completion of the 2015 Budget estimates.

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

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

(In billions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
													2015-	2015-
													2019	2024
<b>Outlays:</b>														
Appropriated ("discretionary") programs:														
Defense .....	626	612	606	653	675	687	700	711	728	745	763	781	3,321	7,050
Non-defense .....	522	562	543	542	552	559	569	581	592	605	618	632	2,766	5,795
Subtotal, appropriated programs .....	1,147	1,174	1,150	1,195	1,227	1,246	1,270	1,292	1,321	1,350	1,381	1,414	6,088	12,845
Mandatory programs:														
Social Security .....	808	852	896	947	1,003	1,063	1,127	1,195	1,264	1,337	1,415	1,499	5,037	11,748
Medicare .....	492	513	529	580	596	617	682	734	790	879	914	947	3,003	7,268
Medicaid .....	265	308	331	353	373	393	416	440	466	493	522	556	1,868	4,345
Other mandatory programs .....	521	560	659	697	712	704	752	778	807	847	852	858	3,524	7,666
Subtotal, mandatory programs .....	2,086	2,234	2,415	2,577	2,684	2,777	2,977	3,147	3,326	3,556	3,704	3,861	13,432	31,026
Net interest .....	221	223	251	318	393	480	563	635	697	761	827	886	2,005	5,812
Adjustments for disaster costs <sup>2</sup> .....	.....	2	6	8	8	9	9	10	10	10	10	10	40	90
Joint Committee enforcement <sup>3</sup> .....	.....	.....	-10	-73	-96	-102	-105	-107	-107	-54	-38	-10	-387	-704
Total outlays .....	3,455	3,633	3,812	4,025	4,217	4,409	4,714	4,978	5,247	5,623	5,884	6,160	21,178	49,069
<b>Receipts:</b>														
Individual income taxes .....	1,316	1,389	1,498	1,606	1,727	1,854	1,971	2,094	2,223	2,353	2,487	2,622	8,656	20,435
Corporation income taxes .....	274	333	412	463	488	501	512	524	538	552	566	585	2,376	5,141
Social insurance and retirement receipts:														
Social Security payroll taxes .....	673	732	756	808	848	896	942	984	1,039	1,090	1,139	1,191	4,251	9,693
Medicare payroll taxes .....	209	219	231	248	261	276	291	304	320	336	352	368	1,307	2,987
Unemployment insurance .....	57	60	59	59	58	54	54	56	56	58	59	61	283	572
Other retirement .....	8	9	9	10	10	11	11	12	13	13	14	15	51	118
Excise taxes .....	84	94	99	100	105	108	114	118	123	129	135	143	526	1,174
Estate and gift taxes .....	19	16	18	19	20	22	23	24	26	27	29	31	102	240
Customs duties .....	32	35	38	41	44	48	51	54	58	61	65	70	222	529
Deposits of earnings, Federal Reserve System .....	76	90	88	88	84	80	76	72	68	64	60	56	225	462
Other miscellaneous receipts .....	27	27	43	45	61	62	63	66	67	68	70	74	274	620
Total receipts .....	2,775	3,005	3,251	3,457	3,656	3,851	4,057	4,271	4,505	4,736	4,970	5,218	18,273	41,973
<b>Deficit</b> .....	<b>680</b>	<b>628</b>	<b>561</b>	<b>568</b>	<b>560</b>	<b>558</b>	<b>657</b>	<b>707</b>	<b>741</b>	<b>887</b>	<b>914</b>	<b>942</b>	<b>2,905</b>	<b>7,097</b>
Net interest .....	221	223	251	318	393	480	563	635	697	761	827	886	2,005	5,812
Primary deficit .....	<b>459</b>	<b>405</b>	<b>310</b>	<b>250</b>	<b>167</b>	<b>79</b>	<b>94</b>	<b>72</b>	<b>44</b>	<b>126</b>	<b>87</b>	<b>56</b>	<b>900</b>	<b>1,285</b>
On-budget deficit .....	719	648	558	569	548	538	623	651	676	800	800	799	2,837	6,563
Off-budget deficit / surplus (-) .....	-39	-19	3	-1	12	20	34	56	66	87	114	143	68	534

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

(In billions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
													2015-	2015-
													2019	2024
<b>Memorandum, budget authority for appropriated programs:<sup>4</sup></b>														
Defense .....	600	606	608	666	681	696	711	727	743	760	779	798	3,362	7,170
Non-defense .....	536	521	496	532	544	556	569	581	593	608	623	638	2,696	5,739
<b>Total, appropriated funding .....</b>	<b>1,136</b>	<b>1,127</b>	<b>1,104</b>	<b>1,199</b>	<b>1,225</b>	<b>1,252</b>	<b>1,280</b>	<b>1,308</b>	<b>1,336</b>	<b>1,368</b>	<b>1,402</b>	<b>1,436</b>	<b>6,059</b>	<b>12,909</b>

\* \$500 million or less.

<sup>1</sup> See Table S-8 for information on adjustments to the Balanced Budget and Emergency Deficit Control Act (BBEDCA) baseline.

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

<sup>3</sup> Includes discretionary cap reduction for 2016 through 2021 and mandatory sequestration for 2015 through 2023.

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

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

(In billions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
													2015-	2015-
													2019	2024
<b>Outlays:</b>														
Appropriated ("discretionary") programs:														
Defense .....	626	612	623	584	570	570	577	583	592	602	615	630	2,925	5,946
Non-defense .....	522	562	563	569	576	579	585	593	599	588	591	604	2,871	5,845
Subtotal, appropriated programs .....	1,147	1,174	1,186	1,153	1,146	1,149	1,162	1,176	1,191	1,190	1,206	1,233	5,796	11,791
Mandatory programs:														
Social Security .....	808	852	896	947	1,003	1,063	1,126	1,193	1,262	1,335	1,413	1,496	5,035	11,734
Medicare .....	492	513	526	569	575	589	648	690	737	817	843	863	2,906	6,855
Medicaid .....	265	309	336	355	372	392	415	439	464	492	521	552	1,870	4,337
Other mandatory programs .....	521	577	691	739	754	744	790	812	841	879	882	890	3,719	8,024
Allowance for immigration reform .....	.....	.....	8	11	18	24	28	29	35	41	48	56	89	298
Subtotal, mandatory programs .....	2,086	2,251	2,458	2,621	2,723	2,811	3,007	3,163	3,339	3,563	3,707	3,856	13,620	31,248
Net interest .....	221	223	252	318	392	474	551	616	669	721	772	812	1,985	5,576
Adjustments for disaster costs <sup>1</sup> .....	.....	2	6	8	8	9	9	10	10	10	10	10	40	90
Total outlays .....	3,455	3,651	3,901	4,099	4,269	4,443	4,729	4,964	5,209	5,485	5,694	5,912	21,441	48,705
<b>Receipts:</b>														
Individual income taxes .....	1,316	1,386	1,534	1,648	1,781	1,920	2,047	2,179	2,314	2,451	2,592	2,733	8,930	21,197
Corporation income taxes .....	274	333	449	502	528	540	514	527	542	557	571	592	2,533	5,322
Social insurance and retirement receipts:														
Social Security payroll taxes .....	673	732	758	811	850	898	945	987	1,042	1,094	1,143	1,195	4,262	9,723
Medicare payroll taxes .....	209	219	232	249	263	278	293	306	323	339	355	372	1,315	3,009
Unemployment insurance .....	57	60	57	57	71	69	64	67	68	69	71	72	319	665
Other retirement .....	8	9	9	10	10	11	11	12	13	13	14	15	51	118
Excise taxes .....	84	94	111	115	119	122	127	130	135	140	146	154	594	1,299
Estate and gift taxes .....	19	16	18	20	21	23	39	42	46	49	53	57	120	368
Customs duties .....	32	35	37	41	44	48	51	54	58	61	65	70	221	528
Deposits of earnings, Federal Reserve System .....	76	90	88	58	34	20	25	34	43	47	54	58	225	462
Other miscellaneous receipts .....	27	27	43	45	62	63	64	67	68	69	71	74	278	627
Allowance for immigration reform .....	.....	.....	2	12	28	39	45	47	55	64	77	87	126	456
Total receipts .....	2,775	3,002	3,337	3,568	3,811	4,030	4,226	4,452	4,706	4,954	5,212	5,478	18,972	43,775
<b>Deficit .....</b>	<b>680</b>	<b>649</b>	<b>564</b>	<b>531</b>	<b>458</b>	<b>413</b>	<b>503</b>	<b>512</b>	<b>504</b>	<b>530</b>	<b>482</b>	<b>434</b>	<b>2,468</b>	<b>4,930</b>
Net interest .....	221	223	252	318	392	474	551	616	669	721	772	812	1,985	5,576
Primary deficit / surplus (-) .....	459	425	312	214	66	-60	-48	-103	-166	-191	-290	-379	483	-646
On-budget deficit .....	719	670	564	535	448	395	472	458	440	449	374	298	2,414	4,433
Off-budget deficit / surplus (-) .....	-39	-21	-*	-4	10	18	31	54	64	81	108	136	55	497

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

(In billions of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
													2015-	2015-
													2019	2024
<b>Memorandum, budget authority for appropriated programs:</b>														
Defense .....	600	606	628	561	569	578	586	595	604	614	629	646	2,922	6,010
Non-defense .....	536	521	531	557	564	573	582	590	598	578	593	610	2,807	5,777
Total, appropriated funding .....	1,136	1,127	1,159	1,118	1,133	1,151	1,168	1,185	1,202	1,192	1,222	1,256	5,730	11,787

\* \$500 million or less.

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

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

(As a percent of GDP)

												Averages			
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2015-2019	2024
<b>Outlays:</b>															
Appropriated ("discretionary") programs:															
Defense .....	3.8	3.5	3.4	3.0	2.8	2.7	2.6	2.5	2.4	2.4	2.3	2.3	2.3	2.9	2.7
Non-defense .....	3.1	3.2	3.1	3.0	2.9	2.7	2.6	2.6	2.5	2.3	2.2	2.2	2.2	2.9	2.6
Subtotal, appropriated programs .....	6.9	6.8	6.5	6.0	5.7	5.4	5.2	5.1	4.9	4.7	4.6	4.5	4.5	5.8	5.3
Mandatory programs:															
Social Security .....	4.9	4.9	4.9	4.9	5.0	5.0	5.1	5.1	5.2	5.3	5.4	5.4	5.4	5.0	5.1
Medicare .....	3.0	3.0	2.9	3.0	2.8	2.8	2.9	3.0	3.0	3.2	3.2	3.1	3.1	2.9	3.0
Medicaid .....	1.6	1.8	1.8	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.0	2.0	1.9	1.9
Other mandatory programs .....	3.1	3.3	3.8	3.9	3.7	3.5	3.6	3.5	3.5	3.5	3.3	3.2	3.2	3.7	3.5
Allowance for immigration reform .....	.....	.....	*	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1
Subtotal, mandatory programs .....	12.6	13.0	13.5	13.7	13.5	13.3	13.5	13.6	13.8	14.1	14.1	14.0	14.0	13.5	13.7
Net interest .....	1.3	1.3	1.4	1.7	1.9	2.2	2.5	2.7	2.8	2.9	2.9	3.0	3.0	1.9	2.4
Adjustments for disaster costs <sup>1</sup> .....	.....	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Total outlays .....	20.8	21.1	21.4	21.4	21.1	20.9	21.3	21.4	21.5	21.7	21.6	21.5	21.5	21.2	21.4
<b>Receipts:</b>															
Individual income taxes .....	7.9	8.0	8.4	8.6	8.8	9.0	9.2	9.4	9.6	9.7	9.8	9.9	9.9	8.8	9.2
Corporation income taxes .....	1.6	1.9	2.5	2.6	2.6	2.5	2.3	2.3	2.2	2.2	2.2	2.1	2.1	2.5	2.4
Social insurance and retirement receipts:															
Social Security payroll taxes .....	4.1	4.2	4.2	4.2	4.2	4.2	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.2	4.3
Medicare payroll taxes .....	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.3	1.3
Unemployment insurance .....	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Other retirement .....	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	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	0.6
Estate and gift taxes .....	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2
Customs duties .....	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2
Deposits of earnings, Federal Reserve System .....	0.5	0.5	0.5	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other miscellaneous receipts .....	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Allowance for immigration reform .....	.....	.....	*	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.1	0.2
Total receipts .....	16.7	17.3	18.3	18.6	18.9	19.0	19.0	19.2	19.4	19.6	19.8	19.9	19.8	18.8	19.2
<b>Deficit</b> .....															
Net interest .....	4.1	3.7	3.1	2.8	2.3	1.9	2.3	2.2	2.1	2.1	1.8	1.6	1.6	2.5	2.2
Primary deficit / surplus (-) .....	1.3	1.3	1.4	1.7	1.9	2.2	2.5	2.7	2.8	2.9	2.9	3.0	3.0	1.9	2.4
On-budget deficit .....	2.8	2.5	1.7	1.1	0.3	-0.3	-0.2	-0.4	-0.7	-0.8	-1.1	-1.4	-1.4	0.5	-0.2
Off-budget deficit / surplus (-) .....	4.3	3.9	3.1	2.8	2.2	1.9	2.1	2.0	1.8	1.8	1.4	1.1	1.1	2.4	2.0
Off-budget deficit / surplus (-) .....	-0.2	-0.1	-*	-*	*	0.1	0.1	0.2	0.3	0.3	0.4	0.5	0.5	0.1	0.2

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

(As a percent of GDP)

												Averages		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015–2019	2015–2024
<b>Memorandum, budget authority for appropriated programs:</b>														
Defense .....	3.6	3.5	3.4	2.9	2.8	2.7	2.6	2.6	2.5	2.4	2.4	2.3	2.9	2.7
Non-defense .....	3.2	3.0	2.9	2.9	2.8	2.7	2.6	2.5	2.5	2.3	2.2	2.2	2.8	2.6
Total, appropriated funding .....	6.8	6.5	6.4	5.8	5.6	5.4	5.3	5.1	5.0	4.7	4.6	4.6	5.7	5.2

\*0.05 percent of GDP or less.

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

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Outlays:</b>										
Appropriated ("discretionary") programs:										
Defense .....	623	567	537	520	511	500	492	485	480	477
Non-defense .....	563	552	542	528	517	508	497	474	462	458
Subtotal, appropriated programs .....	1,186	1,119	1,079	1,049	1,028	1,008	990	959	942	935
Mandatory programs:										
Social Security .....	896	920	944	970	996	1,023	1,048	1,076	1,104	1,135
Medicare .....	526	552	541	537	573	591	612	658	659	654
Medicaid .....	336	344	350	358	367	376	386	396	407	418
Other mandatory programs .....	691	718	710	679	699	696	699	708	690	675
Allowance for immigration reform .....	8	11	17	22	25	25	29	33	38	42
Subtotal, mandatory programs .....	2,458	2,545	2,564	2,565	2,659	2,712	2,775	2,872	2,898	2,924
Net interest .....	252	308	369	432	487	528	556	581	603	616
Adjustments for disaster costs <sup>1</sup> .....	6	7	8	8	8	8	8	8	8	8
Total outlays .....	3,901	3,980	4,019	4,054	4,182	4,256	4,350	4,420	4,451	4,483
<b>Receipts:</b>										
Individual income taxes .....	1,534	1,600	1,677	1,752	1,810	1,868	1,923	1,975	2,026	2,073
Corporation income taxes .....	449	487	497	493	455	451	450	449	447	449
Social insurance and retirement receipts										
Social Security payroll taxes .....	758	788	800	819	836	846	866	882	893	906
Medicare payroll taxes .....	232	242	247	254	259	262	268	273	277	282
Unemployment insurance .....	57	55	67	63	57	57	56	55	56	54
Other retirement .....	9	9	10	10	10	10	10	11	11	12
Excise taxes .....	111	112	112	111	112	112	112	113	114	116
Estate and gift taxes .....	18	19	20	21	35	36	38	40	42	43
Customs duties .....	37	39	42	44	45	46	48	49	51	53
Deposits of earnings, Federal Reserve System .....	88	56	32	18	22	29	36	38	42	44
Other miscellaneous receipts .....	43	44	59	57	57	57	56	56	55	56
Allowance for immigration reform .....	2	12	26	36	40	40	46	52	60	66
Total receipts .....	3,337	3,464	3,588	3,677	3,737	3,817	3,911	3,993	4,074	4,154
<b>Deficit</b> .....	<b>564</b>	<b>516</b>	<b>431</b>	<b>377</b>	<b>445</b>	<b>439</b>	<b>419</b>	<b>427</b>	<b>377</b>	<b>329</b>
Net interest .....	252	308	369	432	487	528	556	581	603	616
Primary deficit / surplus (-) .....	312	207	62	-55	-42	-89	-138	-154	-227	-287
On-budget deficit .....	564	520	422	361	417	393	366	362	292	226
Off-budget deficit / surplus (-) .....	-*	-4	9	16	27	46	53	65	84	103

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Memorandum, budget authority for appropriated programs:</b>										
Defense .....	628	545	536	527	518	510	502	495	492	490
Non-defense .....	531	541	531	523	515	506	497	466	464	463
Subtotal, appropriated programs .....	1,159	1,086	1,067	1,050	1,033	1,016	999	961	955	953
<b>Memorandum, index of population growth and inflation .....</b>	<b>1.00</b>	<b>1.03</b>	<b>1.06</b>	<b>1.10</b>	<b>1.13</b>	<b>1.17</b>	<b>1.20</b>	<b>1.24</b>	<b>1.28</b>	<b>1.32</b>

\*\$500 million or less.  
 †These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.

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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals		
													2015-2019	2015-2024	
<b>BBEDCA baseline deficit</b> .....	680	617	568	617	629	637	721	773	812	907	918	918	918	3,171	7,498
<b>Adjustments for current policy:</b>															
Continue tax benefits provided under the American Taxpayer Relief Act <sup>1</sup> .....							1	24	26	26	25	25	25	25	154
Prevent reduction in Medicare physician payments .....		6	14	12	10	7	7	9	11	12	13	14	14	50	110
Reflect incremental cost of funding existing Pell maximum grant award .....			-*	-*	4	2	2	2	2	2	2	2	2	7	17
Reflect Postal Service default on 2014 retiree health benefit payment .....		3	1	1	1	*	-*	-*	-*	-*	-*	-*	-*	1	-*
Subtotal .....		9	14	13	14	11	33	37	38	40	40	41	41	84	280
<b>Adjustments for provisions contained in the Budget Control Act:</b>															
Set discretionary budget authority at cap levels <sup>2</sup> .....			-24	1	13	15	14	13	9	8	8	8	8	19	65
Reflect Joint Committee enforcement <sup>3</sup> .....				-66	-96	-102	-105	-107	-107	-54	-38	-10	-370	-687	
Subtotal .....			-24	-65	-83	-88	-91	-94	-98	-46	-30	-2	-351	-622	
<b>Adjustments for disaster costs:</b>															
Remove non-recurring emergency costs .....				-2	-4	-6	-7	-7	-7	-7	-8	-8	-8	-24	-61
Add placeholder for future emergency costs <sup>4</sup> .....		2	6	8	8	9	9	10	10	10	10	10	10	40	90
<b>Reclassify surface transportation outlays:</b>															
Remove outlays from appropriated category .....	-55	-58	-59	-60	-60	-59	-60	-61	-61	-62	-63	-64	-64	-298	-609
Add outlays to mandatory category .....	55	58	59	60	60	59	60	61	61	62	63	64	64	298	609
Subtotal .....															
Total program adjustments .....		11	-6	-49	-67	-74	-55	-54	-57	-4	12	40	40	-251	-313
Debt service on adjustments .....		*	*	-*	-2	-5	-8	-11	-14	-16	-16	-16	-16	-15	-88
Total adjustments .....		11	-6	-49	-68	-79	-63	-66	-71	-20	-4	25	25	-266	-401
<b>Adjusted baseline deficit</b> .....	<b>680</b>	<b>628</b>	<b>561</b>	<b>568</b>	<b>560</b>	<b>558</b>	<b>657</b>	<b>707</b>	<b>741</b>	<b>887</b>	<b>914</b>	<b>942</b>	<b>942</b>	<b>2,905</b>	<b>7,097</b>

\*\$500 million or less.  
<sup>1</sup>The baseline permanently continues the tax benefits provided to individuals and families that were extended only through taxable year 2017 under ATRA.  
<sup>2</sup>Includes adjustments for program integrity.  
<sup>3</sup>Consists of mandatory sequestration for 2016-2021 and discretionary cap reductions for 2016-2021. Excludes extension of mandatory sequestration to 2024 enacted subsequent to the completion of the 2015 Budget estimates.  
<sup>4</sup>These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction.

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
<b>Opportunity, Growth, and Security Initiative:</b>													
<i>Discretionary funding (non-add)</i> .....		32,588	13,842	4,485	1,993	1,108	553	221	55	.....	.....	54,016	54,845
Spending and tax offsets:													
Reduce subsidies for crop insurance companies and farmer premiums .....		-691	-1,232	-1,435	-1,466	-1,507	-1,539	-1,566	-1,598	-1,621	-1,625	-6,331	-14,280
Reform the aviation passenger security user fee to more accurately reflect the costs of aviation security .....		.....	-200	-425	-650	-660	-670	-680	-690	-695	-700	-1,935	-5,370
Offset Disability Insurance (DI) benefits for period of concurrent Unemployment Insurance (UI) receipt <sup>1</sup> .....		.....	-56	-254	-390	-414	-416	-419	-426	-441	-415	-1,114	-3,231
Enact Spectrum License User Fee and allow the FCC to auction predominantly domestic satellite services .....		-225	-325	-425	-550	-550	-550	-550	-550	-550	-550	-2,075	-4,825
Limit the total accrual of tax-favored retirement benefits .....		-1,482	-2,157	-2,334	-2,512	-2,697	-2,940	-3,233	-3,479	-3,638	-3,905	-11,182	-28,377
Total, spending and tax offsets .....		-2,398	-3,970	-4,873	-5,568	-5,828	-6,115	-6,448	-6,743	-6,945	-7,195	-22,637	-56,083
<b>Surface Transportation Reauthorization:</b>													
Invest in surface transportation reauthorization .....		3,534	9,244	12,436	14,057	11,914	7,225	4,565	3,295	2,349	1,489	51,185	70,108
<i>Transfer to achieve trust fund solvency (non-add)</i> .....		22,000	18,000	19,000	19,000	.....	.....	.....	.....	.....	.....	78,000	78,000
Transition to a reformed business tax system .....		-37,500	-37,500	-37,500	-37,500	.....	.....	.....	.....	.....	.....	-150,000	-150,000
<b>Early Childhood Investments:</b>													
Support Preschool for All .....		130	1,235	3,110	5,456	7,360	8,773	9,787	10,560	10,275	9,356	17,291	66,042
Extend and expand voluntary home visiting .....		20	115	400	575	900	1,075	1,400	1,575	1,900	2,075	2,010	10,035
Subtotal, investments .....		150	1,350	3,510	6,031	8,260	9,848	11,187	12,135	12,175	11,431	19,301	76,077
Increase tobacco taxes and index for inflation <sup>2</sup> .....		-7,797	-9,936	-9,350	-8,738	-8,203	-7,721	-7,267	-6,840	-6,438	-5,927	-44,024	-78,217
<b>Earned Income Tax Credit (EITC) Expansion:</b>													
Expand EITC for workers without qualifying children <sup>3</sup> .....		490	6,308	6,335	6,362	6,444	6,536	6,653	6,760	6,874	6,978	25,939	59,740
High-income tax loophole closers:													
Tax carried (profits) interests as ordinary income .....		-2,153	-1,951	-1,762	-1,474	-1,403	-1,443	-1,219	-972	-765	-655	-8,743	-13,797
Conform SECA taxes for professional service businesses .....		-2,151	-3,009	-3,227	-3,461	-3,691	-3,936	-4,207	-4,470	-4,691	-4,836	-15,539	-37,679
Impose liability on shareholders to collect unpaid income taxes of applicable corporations .....		-309	-325	-450	-474	-521	-544	-568	-593	-619	-647	-2,267	-5,238
Require that the cost basis of stock that is a covered security must be determined using an average cost basis method .....		.....	-53	-162	-279	-406	-481	-501	-522	-544	-567	-900	-3,515
Total, high-income tax loophole closers .....		-309	-4,629	-5,463	-5,625	-5,711	-6,021	-6,404	-6,557	-6,619	-6,705	-27,449	-60,229

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals		
												2015-2019	2015-2024	
<b>Other Mandatory Initiatives and Savings:</b>														
<b>Agriculture:</b>														
Reauthorize Secure Rural Schools .....		178	188	105	63	40	7						574	581
Enact Food Safety and Inspection Service (FSIS) fee .....		-4	-4	-4	-5	-5	-5	-5	-5	-5	-5	-5	-22	-47
Enact biobased labeling fee .....														
Enact Grain Inspection, Packers, and Stockyards Administration (GIPSA) fee .....		-28	-28	-29	-29	-29	-30	-30	-31	-32	-33	-33	-143	-299
Enact Animal Plant and Health Inspection Service (APHIS) fee .....		-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-34	-131	-291
Total, Agriculture .....		126	129	45	1	-23	-58	-66	-68	-70	-72	-72	278	-56
<b>Education:</b>														
Recognize Educational Success, Professional Excellence, and Collaborative Teaching (RESPECT) .....		2,750	1,750	500									5,000	5,000
Reform and expand Perkins loan program .....		-395	-1,084	-890	-744	-663	-607	-552	-487	-458	-443	-443	-3,776	-6,323
Provide mandatory appropriation to sustain recent Pell Grant increases .....			890	2,599	317	-28	128	582	600	613	625	625	3,778	6,326
Expand and reform student loan income-based repayment .....		7,640	308	-10	-244	-420	-659	-687	-798	-768	-810	-810	7,274	3,552
Implement College Opportunity and Graduation Bonus Program .....		123	362	482	671	684	693	702	710	719	727	727	2,322	5,873
Establish State Higher Education Performance Fund .....		20	370	720	970	980	630	280	30				3,060	4,000
Total, Education .....		10,138	2,596	3,401	970	553	185	325	55	106	99	99	17,658	18,428
<b>Energy:</b>														
Reauthorize special assessment from domestic nuclear utilities <sup>1</sup> .....		-200	-204	-209	-213	-218	-223	-229	-234	-239	-245	-245	-1,044	-2,214
Establish Energy Security Trust Fund .....		60	140	180	200	200	200	200	200	200	200	200	780	1,780
Enact nuclear waste management program .....					90	170	400	520	760	-1,394	764	764	260	1,310
Total, Energy .....		-140	-64	-29	77	152	377	491	726	-1,433	719	719	-4	876
<b>Health and Human Services (HHS):</b>														
HHS health savings:														
Medicare providers:														
Bad debts:														
Reduce Medicare coverage of bad debts .....		-340	-1,310	-2,460	-3,070	-3,330	-3,550	-3,790	-4,050	-4,320	-4,600	-4,600	-10,510	-30,820

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

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

											Totals		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
Graduate medical education:													
Better align graduate medical education payments with patient care costs .....		-960	-1,160	-1,210	-1,320	-1,400	-1,500	-1,600	-1,710	-1,830	-1,950	-6,050	-14,640
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 .....		-110	-130	-140	-150	-160	-180	-180	-200	-220	-220	-690	-1,690
Prohibit CAH designation for facilities that are less than 10 miles from the nearest hospital .....		-40	-60	-60	-70	-70	-70	-80	-80	-90	-100	-300	-720
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
Drug rebates and additional Part D savings:													
Align Medicare drug payment policies with Medicaid policies for low-income beneficiaries .....			-2,830	-7,960	-9,500	-10,760	-12,520	-14,580	-16,390	-19,480	-23,230	-31,050	-117,250
Accelerate manufacturer discounts for brand drugs to provide relief to Medicare beneficiaries in the coverage gap .....			40	-190	-380	-740	-1,190	-1,300	-1,430	-1,380	-1,280	-1,270	-7,850
Suspend coverage and payment for questionable Part D prescriptions and incomplete clinical information .....													
Establish quality bonus payments for high-performing Part D plans .....													
Encourage efficient post-acute care:													
Adjust payment updates for certain post-acute care providers .....		-1,450	-3,250	-4,830	-6,330	-8,200	-10,180	-12,440	-15,220	-17,090	-18,870	-24,060	-97,860
Equalize payments for certain conditions commonly treated in inpatient rehabilitation facilities (IRFs) and skilled nursing facilities (SNFs) .....		-110	-130	-140	-150	-160	-170	-180	-190	-190	-200	-690	-1,620
Encourage appropriate use of inpatient rehabilitation hospitals by requiring that 75 percent of IRF patients require intensive rehabilitation services .....		-170	-210	-220	-230	-240	-250	-260	-270	-280	-290	-1,070	-2,420
Adjust SNF payments to reduce hospital readmissions .....						-230	-280	-300	-320	-350	-380	-230	-1,860

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Implement bundled payment for post-acute care .....						430	-960	-1,570	-1,760	-1,900	-2,060	-430	-8,680
Additional provider efficiencies: Exclude certain services from the in-office ancillary services exception .....			-350	-540	-590	-640	-680	-730	-780	-830	-890	-2,120	-6,030
Modify the documentation requirement for face-to-face encounters for durable medical equipment, prosthetics, orthotics, and supplies (DMEPOS) claims .....													
Modify reimbursement of Part B drugs .....		-300	-530	-570	-610	-650	-700	-760	-810	-870	-950	-2,660	-6,750
Modernize payments for clinical laboratory services .....			-80	-220	-380	-560	-780	-1,030	-1,310	-1,650	-1,880	-1,240	-7,890
Expand sharing Medicare data with qualified entities .....													
Clarify the Medicare Fraction in the Medicare DSH statute .....													
Implement Value-Based Purchasing for SNFs, Home Health Agencies (HHAs), Ambulatory Surgical Centers (ASCs), and Hospital Outpatient Departments (HOPDs) .....													
Improve payment accuracy for Medicare Advantage (MA): Increase the minimum MA coding intensity adjustment .....			-390	-1,000	-1,700	-2,760	-3,990	-4,620	-5,050	-5,500	-5,950	-5,850	-30,960
Align employer group waiver plan payments with average MA plan bids .....			-200	-280	-330	-370	-420	-470	-510	-550	-610	-1,180	-3,740
Strengthen the Independent Payment Advisory Board (IPAB) to reduce long-term drivers of Medicare cost growth .....													
Total, Medicare providers .....		-3,480	-10,610	-19,840	-24,840	-30,750	-37,470	-43,940	-52,320	-59,570	-71,300	-89,520	-354,120
Medicare structural reforms: Increase income-related premium under Medicare Parts B and D .....					-1,720	-2,600	-5,760	-7,870	-9,540	-11,530	-13,770	-4,320	-52,790
Modify Part B deductible for new enrollees .....						-50	-260	-360	-810	-910	-960	-110	-3,410
Introduce home health co-payments for new beneficiaries .....						-20	-80	-110	-140	-190	-230	-70	-820
Introduce a Part B premium surcharge for new beneficiaries who purchase near first-dollar Medigap coverage .....						-70	-270	-380	-510	-640	-710	-230	-2,740
Encourage the use of generic drugs by low-income beneficiaries .....			-680	-710	-790	-840	-920	-1,000	-1,090	-1,180	-1,280	-3,020	-8,490
Total, Medicare structural reforms .....			-680	-710	-790	-840	-920	-1,000	-1,090	-1,180	-1,280	-3,020	-8,490
Interactions .....		38	93	145	198	1,452	2,114	2,314	4,189	5,086	6,420	1,926	22,049

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals		
												2015-2019	2015-2024	
Medicaid and other:														
Medicaid and Children's Health Insurance Program:														
Limit Medicaid reimbursement of durable medical equipment based on Medicare rates	.....	-195	-250	-265	-285	-305	-325	-345	-365	-390	-410	-1,300	-3,135	
Rebase future Medicaid Disproportionate Share Hospital (DSH) allotments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-3,260	.....	-3,260	
Reduce fraud, waste, and abuse in Medicaid	.....	.....	-38	-66	-76	-85	-84	-85	-85	-86	-87	-265	-692	
Strengthen the Medicaid drug rebate program	.....	-307	-612	-647	-677	-722	-777	-827	-892	-982	-1,077	-2,965	-7,520	
Exclude brand-name and authorized generic drug prices from Medicaid Federal upper limit (FUL)	.....	-30	-70	-110	-110	-110	-120	-120	-120	-120	-130	-430	-1,040	
Increase access to and transparency for Medicaid drug pricing data	.....	6	6	6	6	6	.....	.....	.....	.....	.....	30	30	
Improve and extend the Money Follows the Person Rebalancing Demonstration through 2020	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Provide home and community-based services to children eligible for psychiatric residential treatment facilities	.....	75	158	168	179	190	202	214	227	240	255	770	1,908	
Create demonstration to address over-prescription of psychotropic medications for children in foster care	.....	130	215	230	240	250	100	.....	.....	.....	.....	1,065	1,165	
Permanently extend Express Lane Eligibility (ELE) option for children	.....	30	55	80	100	115	120	135	145	160	175	380	1,115	
Expand State flexibility to provide benchmark benefit packages	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Extend the Qualified Individuals (QI) program through CY 2015	365	760	200	.....	.....	.....	.....	.....	.....	.....	.....	960	960	
Extend the Transitional Medical Assistance (TMA) program through CY 2015	175	920	615	15	.....	.....	.....	.....	.....	.....	.....	1,550	1,550	
Total, Medicaid and Children's Health Insurance Program	540	1,389	279	-589	-623	-661	-884	-1,028	-1,090	-1,178	-4,534	-205	-8,919	
Pharmaceutical savings:														
Prohibit brand and generic drug companies from delaying the availability of new generic drugs and biologics	.....	-770	-830	-890	-960	-1,040	-1,120	-1,220	-1,310	-1,400	-1,510	-4,490	-11,050	

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

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

	Totals												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
Modify length of exclusivity to facilitate faster development of generic biologics .....				-80	-260	-410	-540	-580	-680	-820	-840	-750	-4,210
Total, pharmaceutical savings .....		-770	-830	-970	-1,220	-1,450	-1,660	-1,800	-1,990	-2,220	-2,350	-5,240	-15,260
Medicare-Medicaid enrollees:													
Ensure retroactive Part D coverage of newly-eligible low-income beneficiaries .....													
Establish integrated appeals process for Medicare-Medicaid enrollees .....													
Create pilot to expand PACE eligibility to individuals between ages 21 and 55 .....													
Total, Medicare-Medicaid enrollees .....													
Accelerate the issuance of State innovation waivers .....													
Enact survey and certification revisit fees .....													
Invest in CMS Quality Measurement .....		10	30	30	20							90	90
Allow CMS to reinvest civil monetary penalties recovered from home health agencies .....		1	1	1	1	1	1	1	1	1	1	5	10
Allow CMS to assess a fee on Medicare providers for payments subject to the Federal Payment Levy Program .....													
Extend special diabetes program at National Institutes of Health and Indian Health Services (IHS) .....		180	266	291	116	35	9	5				888	902
Permit IHS/Tribal/Urban Indian Health programs to pay Medicare like rates for outpatient services funded through the Purchased and Referred Care program .....													
Extend Health Centers .....			1,269	2,619	2,673	1,431	81	27				7,992	8,100
Total, Medicaid and other .....	540	810	1,015	1,382	967	-644	-2,453	-2,795	-3,079	-3,397	-6,883	3,530	-15,077
Health workforce investments:													
Create a competitive, value-based graduate medical education grant program funded through the Medicare Hospital Insurance Trust Fund .....			530	500	450	500	500	550	550	600	600	2,430	5,230
Extend the Medicaid primary care payment increase through CY 2015 with modifications to expand provider eligibility and better target primary care services .....			4,060	1,380								5,440	5,440

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

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

											Totals		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
<b>Invest in the National Health Services</b>													
Corps .....		200	527	676	697	707	710	355	50	21	7	2,807	3,950
Total, health workforce investments ...		4,790	2,407	1,126	1,147	1,207	1,210	905	600	621	607	10,677	14,620
<b>Program management implementation</b>													
funding .....		25	300	75	.....	.....	.....	.....	.....	.....	.....	400	400
Total, HHS health savings .....	540	2,183	-7,475	-17,822	-25,178	-32,445	-43,889	-53,236	-62,700	-71,710	-88,106	-80,737	-400,378
<b>Provide dedicated, mandatory funding for</b>													
Health Care Fraud and Abuse Control													
Program (HCFAC) program integrity:													
Administrative costs .....		378	706	725	745	765	786	807	829	852	876	3,319	7,469
Benefit savings .....		-552	-610	-646	-684	-725	-758	-791	-825	-861	-899	-3,217	-7,351
Subtotal, provide dedicated, mandatory													
funding for HCFAC program integrity													
.....		-174	96	79	61	40	28	16	4	-9	-23	102	118
<i>Annual reduction to discretionary spending</i>													
<i>limits (non-add)</i> .....		.....	-294	-294	-294	-294	-294	-294	-294	-294	-294	-1,176	-2,646
<b>Continue funding for the Personal</b>													
Responsibility Education Program and													
Health Profession Opportunity Grants .....		4	62	115	145	160	156	98	44	15	.....	486	799
Repurpose Temporary Assistance for Needy													
Families (TANF) Contingency Fund to													
support Pathways to Jobs initiative .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Establish hold harmless for Federal poverty													
guidelines .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Expand access to quality child care .....		600	922	1,064	1,332	1,790	2,039	2,247	2,449	2,691	2,939	5,708	18,073
Modernize child support .....		7	47	173	195	285	334	392	384	378	240	707	2,435
Supplemental Security Income (SSI) effects ...		.....	-1	-5	-5	-7	-9	-10	-10	-10	-10	-18	-67
Supplemental Nutrition Assistance Program													
(SNAP) effects .....		-2	-4	-37	-40	-62	-78	-93	-92	-91	-89	-145	-588
Provide funding for Aging and Disability													
Resource Centers .....		20	20	20	20	20	.....	.....	.....	.....	.....	100	100
Reauthorize Family Connection Grants .....		.....	10	15	5	.....	.....	.....	.....	.....	.....	30	30
Support demonstration to address over-													
prescription of psychotropic medications													
for children in foster care (funding in													
Administration for Children and Families) ...		1	20	55	71	52	28	16	6	1	1	199	251
Total, Health and Human Services .....	540	2,639	-6,303	-16,343	-23,394	-30,167	-41,391	-50,570	-59,915	-68,735	-85,048	-73,568	-379,227
<b>Homeland Security:</b>													
Permanently extend and reallocate the travel													
promotion surcharge <sup>1</sup> .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Housing and Urban Development:</b>													
Provide funding for Project Rebuild .....		50	4,650	7,100	3,200	.....	.....	.....	.....	.....	.....	15,000	15,000
Provide funding for the Affordable Housing													
Trust Fund .....		10	140	290	230	190	100	20	20	.....	.....	860	1,000

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

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

											Totals			
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024	
<b>Interior:</b>														
Total, Housing and Urban Development .....	.....	60	4,790	7,390	3,430	190	100	20	20	.....	.....	15,860	16,000	
Establish dedicated funding for Land and Water Conservation Fund (LWCF) programs .....	.....	177	536	1,012	969	915	900	900	900	900	900	3,609	8,109	
Provide funding for a National Park Service Centennial Initiative .....	.....	75	295	400	325	105	.....	.....	.....	.....	.....	1,200	1,200	
Extend funding for Payments in Lieu of Taxes (PILT) .....	.....	442	.....	.....	.....	.....	.....	.....	.....	.....	.....	442	442	
Enact Federal oil and gas management reforms .....	.....	-50	-120	-125	-150	-170	-185	-200	-215	-225	-240	-615	-1,680	
Reform hardrock mining on public lands .....	.....	.....	-2	-4	-5	-5	-6	-6	-11	-17	-24	-16	-80	
Repeal geothermal payments to counties .....	.....	-4	-4	-4	-4	-4	-4	-4	-4	-5	-5	-20	-42	
Terminate Abandoned Mine Lands (AML) payments to certified States .....	.....	-48	-35	-28	-34	-36	-31	-36	-38	-9	.....	-181	-295	
Establish an AML hardrock reclamation fund <sup>1</sup> .....	.....	.....	-200	-150	-100	-50	.....	.....	.....	.....	.....	-500	-500	
Increase coal AML fee to pre-2006 levels <sup>1</sup> .....	.....	-52	-34	-27	-16	-10	-3	-2	53	38	28	-139	-25	
Reauthorize the Federal Land Transaction Facilitation Act of 2000 (FLTFA) .....	.....	-4	-6	-9	-12	-3	.....	.....	.....	.....	.....	-34	-34	
Permanently reauthorize the Federal Lands Recreation Enhancement Act (FLREA) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Increase duck stamp fees <sup>1</sup> .....	.....	-4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-4	
Extend the Palau Compact of Free Association .....	.....	42	30	24	19	17	16	10	9	6	4	132	177	
Total, Interior .....	.....	574	460	1,089	992	759	687	662	694	688	663	3,874	7,268	
<b>Labor:</b>														
Create Back to Work Partnerships for the long-term unemployed .....	.....	2,000	2,000	.....	.....	.....	.....	.....	.....	.....	.....	4,000	4,000	
Establish a New Career Pathways program for displaced workers .....	.....	3,698	3,305	2,875	2,622	2,406	2,250	2,029	1,908	1,699	1,520	14,906	24,312	
Establish Summer Jobs Plus program for youth .....	.....	1,000	1,250	250	.....	.....	.....	.....	.....	.....	.....	2,500	2,500	
Support Bridge to Work and other work-based UI program reforms .....	.....	200	300	400	400	400	300	.....	.....	.....	.....	1,700	2,000	
Enhance UI program integrity <sup>1,2</sup> .....	.....	-5	-9	-13	-13	-12	-11	-10	-11	-12	-10	-52	-106	
Extend Emergency Unemployment Compensation .....	14,979	4,718	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,718	4,718	
Implement cap adjustments for UI program integrity activities <sup>1,2</sup> .....	.....	-27	-79	-92	-103	-108	-118	-128	-143	-155	-132	-409	-1,085	
<i>Outlays from discretionary cap adjustment (non-add)</i> .....	.....	25	30	35	40	45	50	55	60	65	70	175	475	
Strengthen UI system solvency <sup>1,2</sup> .....	403	2,960	3,118	-9,344	-10,818	-6,987	-7,295	-8,081	-7,154	-8,036	-7,047	-21,071	-58,684	
Improve Pension Benefit Guaranty Corporation (PBGC) solvency .....	.....	.....	.....	-1,318	-1,648	-2,003	-2,332	-2,662	-3,016	-3,346	-3,676	-4,969	-20,001	
Provide the Secretary of the Treasury authority to access and disclose prisoner data to prevent and identify improper payments <sup>1,2</sup> .....	.....	-4	-8	-8	-8	-7	-7	-7	-6	-6	-6	-6	-36	



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

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

	Totals												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
Provide burial receptacles for certain new casketed gravesites .....	.....	3	4	3	1	6	.....	.....	3	3	4	17	27
Make permanent the pilot for certain work-study activities .....	.....	1	1	1	1	1	1	1	1	1	1	5	10
Increase cap on vocational rehabilitation contract counseling .....	.....	1	1	1	1	1	1	1	1	1	1	5	10
Increase annual limitation on new Independent Living cases .....	.....	11	12	12	13	13	15	15	17	17	17	61	142
Improve housing grant program .....	.....	.....	.....	.....	.....	.....	4	4	4	4	4	.....	20
Extend supplemental service disabled veterans insurance coverage <sup>4</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, Veterans Affairs .....	.....	36	185	146	104	65	-188	-197	-202	-214	-223	536	-488
<b>Corps of Engineers:</b>													
Reform inland waterways funding <sup>1</sup> .....	.....	-82	-113	-113	-113	-113	-113	-113	-113	-113	-114	-534	-1,100
<b>Environmental Protection Agency:</b>													
Enact pre-manufacture notice fee .....	.....	-4	-8	-8	-8	-8	-8	-8	-8	-8	-8	-36	-76
Establish Confidential Business Information management fee .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, Environmental Protection Agency .....	.....	-4	-8	-8	-8	-8	-8	-8	-8	-8	-8	-36	-76
<b>International Assistance Programs:</b>													
Mandatory effects of discretionary proposal to implement 2010 International Monetary Fund (IMF) agreement (non-scoreable) .....	.....	46	.....	.....	.....	.....	.....	.....	.....	.....	.....	46	46
<b>Other Defense -- Civil Programs:</b>													
Increase TRICARE pharmacy copayments .....	.....	-3	-4	-6	-66	-125	-394	-483	-586	-692	-821	-204	-3,180
Increase annual premiums for TRICARE-For-Life (TFL) enrollment .....	.....	.....	-4	-21	-54	-81	-110	-140	-172	-204	-238	-160	-1,024
Increase TRICARE pharmacy copayments (accrual effects) .....	.....	668	698	721	750	785	831	879	930	985	1,041	3,622	8,288
Increase annual premiums for TFL enrollment (accrual effects) .....	.....	80	84	87	92	96	101	107	113	119	127	439	1,006
Total, Other Defense -- Civil Programs .....	.....	745	774	781	722	675	428	363	285	208	109	3,697	5,090
<b>Office of Personnel Management (OPM):</b>													
Modernize the Federal Employees Health Benefits Program (FEHBP):													
Streamline FEHBP pharmacy benefit contracting .....	.....	.....	-53	-101	-111	-117	-124	-133	-139	-151	-162	-382	-1,091

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

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

												Totals		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024	
Provide FEHBP benefits to domestic partners .....			-8	5	12	18	27	38	45	57	71	27	265	
Expand FEHBP plan types .....			-1	-2	-3	-4	-7	-8	-12	-16	-17	-10	-70	
Adjust FEHBP premiums for wellness .....			2	-10	-33	-61	-93	-128	-176	-247	-337	-102	-1,083	
Total, modernize FEHBP .....			-60	-108	-135	-164	-197	-231	-282	-357	-445	-467	-1,979	
<b>Social Security Administration (SSA):</b>														
Provide dedicated, mandatory funding for program integrity:														
Administrative costs .....			1,750	1,800	1,710	1,625	1,543	1,543	1,543	1,543	1,543	6,885	14,600	
Benefit savings .....			-264	-2,269	-3,204	-4,096	-4,777	-5,400	-6,239	-6,526	-6,738	-9,833	-39,513	
Subtotal, provide dedicated, mandatory funding for program integrity .....			1,486	-469	-1,494	-2,471	-3,234	-3,857	-4,696	-4,983	-5,195	-2,948	-24,913	
Annual reduction to discretionary spending limits (non-add) .....			-273	-273	-273	-273	-273	-273	-273	-273	-273	-1,092	-2,457	
Allow SSA to electronically certify certain RRB payments .....														
Conform treatment of State and local government EITC and child tax credit (CTC) for SSI <sup>6</sup> .....														
Eliminate aggressive Social Security claiming strategies .....														
Establish Workers Compensation Information Reporting .....			5	5								10	10	
Extend SSI time limits for qualified refugees .....			43	49								92	92	
Medicaid effects .....			11	12								23	23	
SNAP effects .....			-8	-9								-17	-17	
Improve collection of pension information from States and localities .....			18	28	24	-307	-675	-907	-986	-985	-924	-912	-5,569	
Lower electronic wage reporting threshold to 25 employees .....														
Move from annual to quarterly wage reporting ...			20	30	90							140	140	
Reauthorize and expand demonstration authority for DI and SSI .....			22	44	67	98	111	58				342	400	
Terminate step-child benefits in the same month as step-parent <sup>6</sup> .....														
Use the Death Master File to prevent Federal improper payments .....														
Total, Social Security Administration .....			111	1,645	-288	-1,703	-3,035	-4,083	-4,843	-5,631	-6,100	-3,270	-29,834	
<b>Other Independent Agencies:</b>														
Civilian Property Realignment Board:														
Dispose of unneeded real property .....			-87	-203	-376	-990	-130	-100	-120	-120	-120	-1,786	-2,366	

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

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

												<b>Totals</b>		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024	
<b>National Infrastructure Bank:</b>														
Create infrastructure bank .....		33	153	373	595	831	1,058	1,158	1,233	1,207	1,062	1,985	7,703	
<b>Postal Service:</b>														
Enact Postal Service financial relief and reform:														
PAYGO effects .....	1,653	1,568	-2,028	-4,999	-4,999	-4,999	-4,999	-4,999	-4,999	-4,999	-4,999	-15,457	-40,452	
Non-scoreable effects .....		3,097	5,650	3,451	4,453	5,582	6,526	7,576	4,758	4,647	4,647	22,233	50,387	
Total, enact Postal Service financial relief and reform .....	1,653	4,665	3,622	-1,548	-546	583	1,527	2,577	-241	-352	-352	6,776	9,935	
<b>Multi-Agency:</b>														
Enact immigration reform <sup>1</sup> .....		6,000	-1,000	-10,000	-15,000	-17,000	-18,000	-20,000	-23,000	-29,000	-31,000	-37,000	-158,000	
Auction or assign via fee 1675-1680 megahertz .....				-80	-150							-230	-230	
Reconcile OPM/SSA retroactive disability payments .....		6		-38	-41	-41	-41	-41	-41	-41	-41	-114	-319	
Establish a consolidated TRICARE program (mandatory effects in Coast Guard, Public Health Service, and National Oceanic and Atmospheric Administration) .....		1	-10	-17	-17	-18	-19	-20	-21	-22	-23	-61	-166	
Outyear mandatory effects of Special Immigrant Visa extension:														
Medicaid .....			3	5	5	4	4	4	4	3	4	17	36	
SNAP .....			4	4	4	4	4	4	4	5	5	16	38	
SSI .....			5	5	5	5	5	5	5	5	5	20	45	
Subtotal, outyear mandatory effects of Special Immigrant Visa extension .....			12	14	14	13	13	13	13	13	14	53	119	
Total, multi-agency .....	6,007	6,007	-998	-10,121	-15,194	-17,046	-18,047	-20,048	-23,049	-29,050	-31,050	-37,352	-158,596	
<b>Total, other mandatory initiatives and savings ...</b>	<b>17,575</b>	<b>38,463</b>	<b>14,959</b>	<b>-25,914</b>	<b>-49,632</b>	<b>-59,558</b>	<b>-74,619</b>	<b>-87,895</b>	<b>-103,942</b>	<b>-123,250</b>	<b>-139,726</b>	<b>-81,682</b>	<b>-611,114</b>	
<b>Other Tax Proposals:</b>														
<b>Incentives for job creation, clean energy, and manufacturing:</b>														
Provide additional tax credits for investment in qualified property used in a qualifying advanced energy manufacturing project .....			86	398	660	641	285	8	-61	-66	-55	1,785	1,896	
Designate Promise Zones <sup>3</sup> .....		366	693	641	609	594	588	582	583	598	622	2,903	5,876	
Provide new Manufacturing Communities tax credit .....		20	104	275	454	589	676	737	749	646	414	1,442	4,664	
Provide a tax credit for the production of advanced technology vehicles .....		705	675	753	875	984	850	537	21	-281	-294	3,992	4,825	

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Provide a tax credit for medium- and heavy-duty alternative-fuel commercial vehicles .....		54	86	71	64	65	47	14	.....	.....	.....	340	401
Modify tax-exempt bonds for Indian tribal governments .....		4	12	12	12	12	12	12	12	12	12	52	112
Extend the tax credit for cellulosic biofuel .....	30	70	121	157	178	204	236	237	210	171	114	730	1,698
Modify and extend the tax credit for the construction of energy-efficient new homes ...	78	127	137	163	182	199	215	231	246	261	287	808	2,048
Reduce excise taxes on LNG to bring into parity with diesel <sup>2</sup> .....		2	2	2	2	2	2	2	2	2	2	10	20
Total, incentives for job creation, clean energy, and manufacturing .....	108	1,348	1,916	2,472	3,036	3,290	2,911	2,360	1,762	1,343	1,102	12,062	21,540
<b>Incentives for investment in infrastructure:</b>													
Provide America Fast Forward Bonds and expand eligible uses <sup>3</sup> .....		.....	1	.....	.....	.....	-1	1	1	.....	-1	1	1
Allow eligible uses of America Fast Forward Bonds to include financing all qualified private activity bond categories <sup>3</sup> .....		.....	1	4	10	14	21	27	32	39	46	52	50
Allow current refundings of State and local governmental bonds .....		.....	3	5	5	5	5	5	5	5	5	23	48
Repeal the \$150 million non-hospital bond limitation on all qualified 501(c)(3) bonds .....		.....	1	3	5	7	9	11	13	16	17	16	82
Increase national limitation amount for qualified highway or surface freight transfer facility bonds .....		.....	3	16	34	52	72	92	113	133	154	105	669
Eliminate the volume cap for private activity bonds for water infrastructure .....		.....	3	5	9	14	20	27	33	41	49	31	201
Increase the 25-percent limit on land acquisition restriction on private activity bonds .....		.....	2	4	8	11	15	19	23	27	32	25	141
Allow more flexible research arrangements for purposes of private business use limits .....		.....	.....	.....	.....	1	1	1	3	3	3	2	13
Repeal the government ownership requirement for certain types of exempt facility bonds .....		.....	14	66	140	216	290	364	437	509	644	726	3,259
Exempt foreign pension funds from the application of FIRPTA .....		.....	114	196	205	216	227	238	250	262	275	289	958
Total, incentives for investment in infrastructure .....		.....	132	281	388	508	628	750	875	1,001	1,244	1,937	6,932
<b>Tax cuts for families and individuals:</b>													
Provide for automatic enrollment in IRAs, including a small employer tax credit, and double the tax credit for small employer plan start-up costs <sup>3</sup> .....		.....	817	1,276	1,309	1,410	1,552	1,728	1,902	2,137	2,376	4,812	14,507
Expand child and dependent care tax credit <sup>3</sup> ...		.....	287	1,064	1,056	1,045	1,039	1,030	1,021	1,011	997	4,512	9,610
Extend exclusion from income for cancellation of certain home mortgage debt .....	2,687	3,497	3,343	825	.....	.....	.....	.....	.....	.....	.....	7,665	7,665



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

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

											Totals		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
Total, reform treatment of financial industry institutions and products .....		-14	-3,096	-6,189	-6,317	-6,439	-6,548	-6,709	-6,862	-7,021	-7,179	-22,055	-56,374
<b>Other revenue raisers and loophole closers:</b>													
Require non-spouse beneficiaries of deceased IRA owners and retirement plan participants to take inherited distributions over no more than five years .....		-91	-235	-388	-543	-702	-735	-693	-642	-591	-539	-1,959	-5,159
Increase Oil Spill Liability Trust Fund financing rate by one cent and update the law to include other sources of crudes <sup>2</sup> .....		-60	-82	-88	-92	-94	-99	-102	-108	-111	-115	-416	-951
Reinstate Superfund taxes <sup>2</sup> .....		-1,602	-2,185	-2,285	-2,337	-2,380	-2,403	-2,444	-2,495	-2,545	-2,594	-10,789	-23,270
Make unemployment insurance surtax permanent <sup>2</sup> .....		-1,051	-1,461	-1,493	-1,524	-1,551	-1,575	-1,599	-1,623	-1,649	-1,674	-7,080	-15,200
Enhance and modify the conservation easement deduction:													
Enhance and make permanent incentives for the donation of conservation easements .....			5	8	12	16	28	51	67	70	74	41	331
Eliminate the deduction for contributions of conservation easements on golf courses ..			-37	-53	-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	-28	-31	-32	-33	-83	-234
Subtotal, enhance and modify the conservation easement deduction ...			-45	-59	-63	-69	-71	-63	-65	-66	-66	-307	-522
Eliminate the deduction for dividends on stock of publicly-traded corporations held in certain ESOPs .....			-618	-767	-777	-788	-808	-818	-827	-837	-845	-3,748	-7,883
Total, other revenue raisers and loophole closers .....			-3,467	-4,789	-5,094	-5,353	-5,596	-5,701	-5,730	-5,769	-5,803	-24,299	-52,985
<b>Reduce the tax gap and make reforms:</b>													
Expand information reporting:													
Require information reporting for private separate accounts of life insurance companies .....													
Require a certified Taxpayer Identification Number (TIN) from contractors and allow certain withholding .....			-26	-61	-103	-141	-147	-154	-161	-168	-184	-478	-1,321
Modify reporting of tuition expenses and scholarships on Form 1098-T <sup>3</sup> .....			-5	-65	-65	-65	-66	-67	-68	-70	-70	-265	-606







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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals		
												2015-2019	2015-2024	
Modify indexing to prevent deflationary adjustments .....														
Total, other initiatives .....														
<b>Total, other tax proposals .....</b>	<b>3,163</b>	<b>-34,629</b>	<b>-42,131</b>	<b>-54,640</b>	<b>-63,659</b>	<b>-86,423</b>	<b>-93,886</b>	<b>-101,499</b>	<b>-109,212</b>	<b>-117,039</b>	<b>-124,194</b>	<b>-281,482</b>	<b>-827,312</b>	
<b>Grand Total .....</b>	<b>20,429</b>	<b>-44,316</b>	<b>-67,139</b>	<b>-115,621</b>	<b>-144,358</b>	<b>-139,415</b>	<b>-165,136</b>	<b>-187,199</b>	<b>-211,104</b>	<b>-238,893</b>	<b>-263,849</b>	<b>-510,849</b>	<b>-1,577,030</b>	
<b>Addendum, Reserve for Long-Run Revenue-Neutral Business Tax Reform:</b>														
<b>Incentives for manufacturing, research, clean energy, and insourcing and creating jobs:</b>														
Provide tax incentives for locating jobs and business activity in the United States and remove tax deductions for shipping jobs overseas .....		14	18	19	21	21	22	23	24	24	26	26	93	212
Enhance and make permanent the R&E tax credit .....	3,259	6,524	7,731	8,671	9,591	10,483	11,309	12,148	13,019	13,894	14,776	43,000	108,146	
Extend and modify certain employment tax credits, including incentives for hiring veterans .....	382	747	821	885	928	964	994	1,029	1,072	1,115	1,159	4,345	9,714	
Modify and permanently extend renewable electricity production tax credit <sup>3</sup> .....		141	499	848	1,193	1,584	2,002	2,458	2,963	3,509	4,089	4,265	19,286	
Modify and permanently extend the deduction for energy-efficient commercial building property .....	61	190	371	515	607	675	720	738	745	751	756	2,358	6,068	
Total, incentives for manufacturing, research, clean energy, and insourcing and creating jobs .....	3,702	7,616	9,440	10,938	12,340	13,727	15,047	16,396	17,823	19,293	20,806	54,061	143,426	
<b>Tax relief for small business:</b>														
Extend increased expensing for small business ...														
Eliminate capital gains taxation on investments in small business stock .....	6,712	9,321	7,197	6,246	5,563	4,981	4,703	4,586	4,622	4,735	4,874	33,308	56,828	
Increase the limitations for deductible new business expenditures and consolidate provisions for start-up and organizational expenditures .....						227	719	1,245	1,762	2,310	2,939	227	9,202	
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance <sup>3</sup> ...														
Total, tax relief for small business .....	219	313	322	219	133	95	66	52	50	48	28	1,082	1,326	
Total, tax relief for small business .....	6,931	9,994	7,968	6,911	6,136	5,737	5,919	6,311	6,861	7,517	8,260	36,746	71,614	

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
<b>Incentives to promote regional growth:</b>													
Permanently extend and modify the New Markets tax credit .....	17	77	191	351	548	772	1,013	1,245	1,429	1,529	1,558	1,939	8,713
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
Reform and expand the Low-Income Housing tax credit .....		28	66	96	127	147	168	178	188	196	196	464	1,390
Total, incentives to promote regional growth .....	17	305	457	647	875	1,119	1,381	1,623	1,817	1,925	1,954	3,403	12,103
<b>Reform U.S. international tax system:</b>													
Defer deduction of interest expense related to deferred income of foreign subsidiaries .....		-2,976	-5,028	-5,219	-5,444	-5,651	-5,864	-4,051	-2,850	-2,962	-3,093	-24,318	-43,138
Determine the foreign tax credit on a pooling basis .....		-3,963	-6,697	-6,952	-7,251	-7,527	-7,810	-8,115	-8,436	-8,766	-9,155	-32,390	-74,672
Tax currently excess returns associated with transfers of intangibles offshore .....		-1,578	-2,693	-2,787	-2,832	-2,798	-2,718	-2,664	-2,636	-2,626	-2,633	-12,688	-25,965
Limit shifting of income through intangible property transfers .....		-71	-137	-172	-207	-244	-283	-325	-373	-427	-489	-831	-2,728
Disallow the deduction for excess non-taxed reinsurance premiums paid to affiliates .....		-366	-632	-682	-721	-755	-794	-833	-882	-928	-975	-3,156	-7,568
Restrict deductions for excessive interest of members of financial reporting groups .....		-1,944	-3,434	-3,778	-4,156	-4,571	-5,028	-5,531	-6,084	-6,693	-7,362	-17,883	-48,551
Modify tax rules for dual capacity taxpayers .....		-527	-906	-953	-1,002	-1,049	-1,096	-1,147	-1,179	-1,233	-1,290	-4,437	-10,382
Tax gain from the sale of a partnership interest on look-through basis .....		-139	-241	-253	-265	-279	-293	-307	-323	-339	-356	-1,177	-2,795
Prevent use of leveraged distributions from related foreign corporations to avoid dividend treatment .....		-188	-318	-331	-345	-358	-371	-386	-401	-417	-433	-1,540	-3,548
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 .....		-13	-27	-36	-46	-50	-50	-50	-50	-50	-51	-172	-423
Create a new category of Subpart F income for transactions involving digital goods or services .....		-585	-1,004	-1,055	-1,107	-1,163	-1,221	-1,282	-1,346	-1,413	-1,484	-4,914	-11,660
Prevent avoidance of foreign base company sales income through manufacturing service arrangements .....		-1,235	-2,120	-2,226	-2,337	-2,454	-2,576	-2,705	-2,840	-2,983	-3,132	-10,372	-24,608
Restrict the use of hybrid arrangements that create stateless income .....		-38	-66	-73	-80	-88	-97	-107	-117	-129	-142	-345	-937
Limit the application of exceptions under Subpart F to certain transactions that use reverse hybrids to create stateless income .....		-67	-115	-121	-127	-133	-140	-147	-154	-162	-170	-563	-1,336

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

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

											<b>Totals</b>		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
Limit the ability of domestic entities to expatriate .....		-150	-415	-706	-1,025	-1,375	-1,756	-2,173	-2,627	-3,120	-3,657	-3,671	-17,004
Total, reform U.S. international tax system .....		-13,900	-23,983	-25,444	-27,045	-28,595	-30,197	-29,923	-30,398	-32,348	-34,522	-118,917	-276,305
<b>Reform treatment of financial and insurance industry institutions and products:</b>													
Require that derivative contracts be marked to market with resulting gain or loss treated as ordinary .....		-2,583	-4,674	-3,900	-2,600	-1,655	-1,132	-697	-506	-528	-529	-15,412	-18,804
Modify rules that apply to sales of life insurance contracts .....		-14	-42	-46	-48	-50	-54	-56	-58	-62	-65	-200	-495
Modify proration rules for life insurance company general and separate accounts .....		-353	-607	-652	-682	-691	-688	-676	-668	-657	-643	-2,985	-6,317
Expand pro rata interest expense disallowance for corporate-owned life insurance .....		-32	-91	-168	-268	-392	-540	-706	-900	-1,109	-1,340	-951	-5,546
Total, reform treatment of financial and insurance industry institutions and products .....		-2,982	-5,414	-4,766	-3,598	-2,788	-2,414	-2,135	-2,132	-2,356	-2,577	-19,548	-31,162
<b>Eliminate fossil fuel preferences:</b>													
Eliminate oil and natural gas preferences:													
Repeal enhanced oil recovery credit <sup>7</sup> .....													
Repeal credit for oil and natural gas produced from marginal wells <sup>7</sup> .....		-2,317	-3,244	-2,348	-1,803	-1,469	-1,110	-665	-463	-464	-467	-11,181	-14,350
Repeal expensing of intangible drilling costs .....		-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-50	-100
Repeal deduction for tertiary injectants .....													
Repeal exception to passive loss limitations for working interests in oil and natural gas properties .....		-5	-7	-7	-7	-6	-6	-6	-5	-5	-5	-32	-59
Repeal percentage depletion for oil and natural gas wells .....		-1,502	-1,568	-1,469	-1,375	-1,306	-1,261	-1,219	-1,181	-1,089	-1,060	-7,220	-13,030
Repeal domestic manufacturing deduction for oil and natural gas production .....		-963	-1,614	-1,585	-1,522	-1,453	-1,421	-1,410	-1,408	-1,416	-1,426	-7,137	-14,218
Increase geological and geophysical amortization period for independent producers to seven years .....		-103	-382	-596	-581	-463	-337	-224	-144	-123	-128	-2,125	-3,081
Subtotal, eliminate oil and natural gas preferences .....		-4,900	-6,825	-6,015	-5,298	-4,707	-4,145	-3,534	-3,211	-3,107	-3,096	-27,745	-44,838
Eliminate coal preferences:													
Repeal expensing of exploration and development costs .....		-39	-66	-69	-73	-77	-77	-75	-73	-70	-60	-324	-679
Repeal percentage depletion for hard mineral fossil fuels .....		-167	-173	-182	-195	-203	-211	-218	-225	-234	-244	-920	-2,052
Repeal capital gains treatment for royalties .....		-20	-43	-47	-49	-52	-55	-58	-61	-61	-62	-211	-508

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

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

												<b>Totals</b>		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024	
Repeal domestic manufacturing deduction for the production of coal and other hard mineral fossil fuels .....		-36	-63	-67	-70	-73	-77	-80	-83	-87	-90	-309	-726	
Subtotal, eliminate coal preferences ..		-262	-345	-365	-387	-405	-420	-431	-442	-452	-456	-1,764	-3,965	
Total, eliminate fossil fuel preferences .....		-5,162	-7,170	-6,380	-5,685	-5,112	-4,565	-3,965	-3,653	-3,559	-3,552	-29,509	-48,803	
<b>Other revenue changes and loophole closers:</b>														
Repeal the excise tax credit for distilled spirits with flavor and wine additives <sup>2</sup> .....		-85	-112	-112	-112	-112	-112	-112	-112	-112	-112	-533	-1,093	
Repeal LIFO method of accounting for inventories .....		-4,151	-7,823	-8,786	-8,965	-8,850	-8,778	-8,818	-8,917	-8,770	-8,850	-38,575	-82,708	
Repeal lower-of-cost-or-market inventory accounting method .....		-644	-1,404	-1,526	-1,537	-903	-270	-283	-296	-309	-323	-6,014	-7,495	
Modify depreciation rules for purchases of general aviation passenger aircraft .....		-87	-273	-411	-456	-532	-549	-385	-209	-155	-153	-1,759	-3,210	
Repeal gain limitation for dividends received in reorganization exchanges .....		-153	-263	-276	-290	-305	-319	-335	-352	-370	-388	-1,287	-3,051	
Expand the definition of substantial built-in loss for purposes of partnership loss transfers .....		-5	-7	-7	-7	-7	-7	-8	-8	-10	-10	-33	-76	
Extend partnership basis limitation rules to nondeductible expenditures .....		-63	-90	-97	-102	-105	-108	-110	-112	-114	-116	-457	-1,017	
Limit the importation of losses under related party loss limitation rules .....		-56	-81	-87	-92	-95	-97	-99	-100	-102	-104	-411	-913	
Deny deduction for punitive damages .....			-25	-36	-37	-38	-38	-40	-40	-41	-43	-136	-338	
Modify like-kind exchange rules for real property .....		-616	-1,875	-1,894	-1,914	-1,936	-1,958	-1,981	-2,006	-2,031	-2,059	-8,235	-18,270	
Conform corporate ownership standards .....		-24	-48	-51	-54	-57	-60	-63	-66	-69	-72	-234	-564	
Prevent elimination of earnings and profits through distributions of certain stock .....		-2	-22	-33	-35	-37	-41	-43	-45	-47	-49	-166	-391	
Total, other revenue changes and loophole closers .....		-2	-5,906	-12,034	-13,318	-13,603	-12,979	-12,337	-12,277	-12,263	-12,279	-57,840	-119,126	
<b>Total, reserve for long-run revenue-neutral business tax reform<sup>8</sup> .....</b>		<b>10,648</b>	<b>-10,035</b>	<b>-30,686</b>	<b>-31,412</b>	<b>-30,580</b>	<b>-28,891</b>	<b>-27,166</b>	<b>-23,970</b>	<b>-21,945</b>	<b>-21,910</b>	<b>-131,604</b>	<b>-248,253</b>	

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

<sup>1</sup>The estimates for this proposal include effects on revenues. The revenue effects included in the totals above are as follows:

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
Offset DI benefits for period of concurrent UI receipt .....					2	11	17	23	27	33	81	13	194
Reauthorize special assessment from domestic nuclear utilities .....		-200	-204	-209	-213	-218	-223	-229	-234	-239	-245	-1,044	-2,214

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

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

											Totals		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
Permanently extend and reallocate the travel promotion surcharge .....			-114	-118	-123	-126	-129	-132	-135	-139	-142	-481	-1,158
Establish an AML hardrock reclamation fund .....			-200	-200	-200	-200	-200	-200	-200	-200	-200	-800	-1,800
Increase coal AML fee to pre-2006 levels .....			-52	-48	-51	-53	-54	-54	.....	.....	.....	-254	-362
Increase duck stamp fees .....			-14	-14	-14	-14	-14	-14	-14	-14	-14	-70	-140
Enhance UI program integrity .....			.....	1	2	3	5	6	6	6	8	6	37
Implement cap adjustments for UI program integrity .....			.....	1	4	10	22	31	42	49	58	37	321
Strengthen UI system solvency .....			2,662	-9,344	-10,818	-6,987	-7,295	-8,081	-7,154	-8,036	-7,047	-21,369	-58,982
Provide the Secretary of the Treasury authority to access and disclose prisoner data to prevent and identify improper payments .....			.....	.....	1	2	2	3	4	4	5	3	21
Establish a mandatory surcharge for air traffic services .....			.....	-756	-787	-844	-870	-894	-921	-947	-973	-3,928	-8,533
Increase levy authority for payments to Medicare providers with delinquent tax debt .....			.....	-50	-71	-74	-76	-77	-78	-80	-81	-347	-743
Implement tax enforcement program integrity cap adjustment .....			.....	-370	-1,265	-2,584	-3,978	-5,426	-6,620	-7,431	-7,850	-13,623	-52,004
Reform inland waterways funding .....			.....	-82	-113	-113	-113	-113	-113	-113	-114	-534	-1,100
Enact immigration reform .....			-2,000	-12,000	-28,000	-39,000	-45,000	-47,000	-55,000	-64,000	-77,000	-126,000	-456,000
Total revenue effects of mandatory proposals .....			-831	-11,666	-41,488	-55,387	-62,540	-72,152	-80,615	-94,804	-103,961	-168,391	-582,463

<sup>2</sup>Net of income offsets.

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

											Totals		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
Expand EITC for workers without qualifying children .....			272	5,436	5,457	5,476	5,545	5,623	5,722	5,811	5,900	22,186	51,223
Designate Promise Zones .....			11	23	23	25	26	28	30	31	33	108	266
Provide America Fast Forward Bonds and expand eligible uses .....			216	966	2,051	3,221	4,505	5,878	7,325	8,826	10,360	11,914	55,262
Allow eligible uses of America Fast Forward Bonds to include financing all qualified private activity bond categories .....			50	227	489	765	1,054	1,356	1,668	1,990	2,319	2,651	12,569
Provide for automatic enrollment in IRAs, including a small employer tax credit, and double the tax credit for small employer plan start-up costs .....			.....	96	148	150	152	153	156	160	164	168	1,347
Expand child and dependent care tax credit .....			.....	347	342	348	352	362	368	374	382	392	3,267
Make Pell Grants excludable from income .....			.....	547	959	906	862	824	793	764	735	704	7,094
Modify reporting of tuition expenses and scholarships on Form 1098-T .....			.....	-20	-20	-20	-20	-20	-20	-20	-21	-21	-182

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Provide the IRS with greater flexibility to address correctable errors .....		-3	-6	-7	-7	-7	-8	-8	-8	-9	-9	-30	-72
Rationalize tax return filing due dates so they are staggered .....		-28	-28	-28	-29	-29	-30	-30	-31	-32	-33	-142	-298
Simplify the rules for claiming the EITC for workers without qualifying children .....		26	516	526	538	526	536	546	556	526	536	2,132	4,832
Total outlay effects of tax proposals .....		544	8,104	9,940	11,373	12,966	14,702	16,550	18,453	20,357	22,319	42,927	135,308
<b>Addendum, reserve for long-run revenue-neutral business tax reform:</b>													
Modify and permanently extend renewable electricity production tax credit .....		28	120	241	382	523	661	811	978	1,158	1,349	1,294	6,251
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance ..	11	50	47	41	23	13	10	6	5	7	5	174	207

<sup>4</sup>This proposal costs \$1 million over 2015-2019 and \$3 million over 2015-2024.

<sup>5</sup>This proposal costs less than \$500,000 in each year and over 5 and 10 years.

<sup>6</sup>This proposal saves \$1 million over 2015-2019 and \$4 million over 2015-2024.

<sup>7</sup>The provision is estimated to have zero revenue effect under the Administration's current economic projections.

<sup>8</sup>Because the Administration believes that these proposals should be enacted in the context of comprehensive business tax reform, the amounts are not reflected in the budget estimates of receipts and are not counted toward meeting the Administration's deficit reduction goals. The budget estimates do include \$150 billion in temporary revenues that would be generated by the transition to a reformed business tax system, shown as part of the proposal to reauthorize surface transportation above.

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

(Budget authority in billions of dollars)

	Actual Enacted		Outyears										Totals		
	2013	2014	Request	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
<b>Discretionary Adjusted Baseline by Category:<sup>1</sup></b>															
Defense Category .....	518	521	521	521	523	536	549	562	576	590	660	677	693	2,691	5,887
Non-Defense Category .....	479	512	492	492	492	504	516	530	543	556	605	620	635	2,534	5,492
<b>Total, Base Discretionary Funding .....</b>	<b>997</b>	<b>1,033</b>	<b>1,014</b>	<b>1,015</b>	<b>1,040</b>	<b>1,065</b>	<b>1,092</b>	<b>1,119</b>	<b>1,146</b>	<b>1,265</b>	<b>1,296</b>	<b>1,328</b>	<b>1,328</b>	<b>5,225</b>	<b>11,379</b>
<b>Discretionary Policy Changes to Baseline Caps:</b>															
<b>2015 Opportunity, Growth, and Security Initiative and Outyear Cap Changes:<sup>2</sup></b>															
Defense Category .....				+28	+38	+33	+29	+24	+19	+14	-46	-48	-47	+152	+44
Non-Defense Category .....				+28	+38	+33	+29	+24	+19	+14	-25	-25	-23	+152	+113
<b>Non-Defense Category Reallocations:</b>															
Surface Transportation Programs .....			-4	-4	-4	-4	-5	-5	-5	-5	-5	-5	-5	-22	-47
Program Integrity .....					-1	-1	-1	-1	-1	-1	-1	-1	-1	-2	-5
<b>Proposed Discretionary Policy by Category:</b>															
Defense Category .....	518	521	549	561	569	578	586	595	604	614	629	646	646	2,843	5,931
Non-Defense Category .....	475	508	516	525	532	540	549	557	565	574	589	606	606	2,661	5,553
<b>Total, Base Discretionary Funding .....</b>	<b>993</b>	<b>1,029</b>	<b>1,065</b>	<b>1,086</b>	<b>1,101</b>	<b>1,118</b>	<b>1,135</b>	<b>1,152</b>	<b>1,169</b>	<b>1,188</b>	<b>1,218</b>	<b>1,252</b>	<b>1,252</b>	<b>5,504</b>	<b>11,484</b>
<b>Discretionary Cap Adjustments and Other Funding (not included above):<sup>3</sup></b>															
Overseas Contingency Operations <sup>4,5</sup> .....	93	92	85	30	30	30	30	30	30	30	.....	.....	.....	205	265
Disaster Relief .....	11	6	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	7
Program Integrity .....	*	1	2	1	1	2	2	2	2	2	2	2	2	7	19
Wildfire Suppression .....			1	1	1	1	1	1	1	1	1	1	1	6	13
Other Emergency/Supplemental Funding .....	39	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total, Cap Adjustments and Other .....</b>	<b>143</b>	<b>98</b>	<b>95</b>	<b>32</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>225</b>	<b>303</b>
<b>Grand Total, Discretionary Budget Authority .....</b>	<b>1,136</b>	<b>1,127</b>	<b>1,159</b>	<b>1,118</b>	<b>1,133</b>	<b>1,151</b>	<b>1,168</b>	<b>1,185</b>	<b>1,202</b>	<b>1,192</b>	<b>1,222</b>	<b>1,256</b>	<b>1,256</b>	<b>5,730</b>	<b>11,787</b>

**Table S-10. Funding Levels for Appropriated (“Discretionary”) Programs by Category—Continued**  
(Budget authority in billions of dollars)

\* \$500 million or less.

- <sup>1</sup> The discretionary funding levels from OMB’s adjusted baseline are consistent with the caps in the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended, with separate categories of funding for “defense” (or Function 050) and “non-defense” for 2014-2021. These baseline levels assume Joint Committee enforcement cap reductions are in effect through 2021. For 2022 through 2024, programs are assumed to grow at current services with Joint Committee enforcement no longer in effect, consistent with current law. The levels shown here for the non-defense category do not include the reclassification of surface transportation programs shown later in the table.
- <sup>2</sup> The 2015 Budget provides a detailed request for 2015 at the cap levels provided in the Bipartisan Budget Act of 2013 (BBA). The Budget also proposes for 2015 an Opportunity, Growth, and Security Initiative to provide investments in both defense and non-defense programs; these amounts are not programmatically allocated.
- <sup>3</sup> Where applicable, amounts in 2013 through 2024 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of BBEDCA, as amended. The 2015 Budget proposes new cap adjustments for program integrity and wildfire suppression activities. For 2016 through 2024, the cap adjustment levels for wildfire suppression are a placeholder that increase at the policy growth rates in the President’s Budget. The existing disaster relief cap adjustment ceiling (which is determined one year at a time) would be reduced by the amount provided for wildfire suppression activities under the cap adjustment for the preceding fiscal year. The amounts will be refined in subsequent Budgets as data on the average costs for wildfire suppression are updated annually.
- <sup>4</sup> Because the Administration has not yet made final decisions about an enduring presence in Afghanistan after calendar year 2014, the Budget includes a placeholder for the Department of Defense’s 2015 OCO funding, equivalent to the amount requested in the 2014 Budget. Once DOD’s OCO needs for 2015 are determined, the Administration will transmit a budget amendment package.
- <sup>5</sup> The 2015 Budget includes placeholder amounts of nearly \$30 billion per year for Government-wide OCO funding from 2016 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.



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

(Budget authority in billions of dollars)

	Actual Enacted Request		Outyears										Totals	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2019	2015-2024
<b>Discretionary Cap Adjustments and Other Funding (not included above):<sup>6</sup></b>														
<b>Overseas Contingency Operations ...</b>	93.0	91.9	85.4	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9	205.1	265.0
Defense <sup>7</sup> .....	82.0	85.2	79.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	79.4	79.4
Homeland Security .....	0.2	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State and Other International Programs .....	10.8	6.5	5.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	5.9	5.9
Overseas Contingency Operations Outyears <sup>8</sup> .....	.....	.....	.....	29.9	29.9	29.9	29.9	29.9	29.9	.....	.....	.....	119.8	179.7
<b>Program Integrity .....</b>	0.5	0.9	1.6	0.9	1.3	1.6	2.0	2.1	2.2	2.2	2.3	2.4	7.5	18.7
Treasury .....	.....	.....	0.5	0.9	1.2	1.6	2.0	2.1	2.1	2.2	2.2	2.3	6.2	17.1
Labor and SSA .....	0.5	0.9	1.1	*	*	*	*	*	*	*	*	*	1.1	1.1
<b>Disaster Relief .....</b>	11.2	5.6	6.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.6	6.6
Homeland Security .....	11.2	5.6	6.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.4	6.4
Small Business Administration .....	.....	.....	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	0.2	0.2
<b>Wildfire Suppression<sup>9</sup> .....</b>	.....	.....	1.2	1.2	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.5	6.2	13.2
Agriculture .....	.....	.....	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.2	5.0	10.5
Interior .....	.....	.....	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.3	2.7
<b>Other Emergency/Supplemental Funding .....</b>	38.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Agriculture .....	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commerce .....	0.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Energy .....	-0.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health & Human Services .....	0.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Homeland Security .....	6.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Housing and Urban Development .....	15.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interior .....	0.8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation .....	12.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Veterans Affairs .....	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Corps of Engineers .....	1.8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Environmental Protection Agency .....	0.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Small Business Administration .....	0.8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other Agencies .....	0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Grand Total, Discretionary Funding.....</b>	<b>1,136.3</b>	<b>1,127.4</b>	<b>1,159.5</b>	<b>1,118.1</b>	<b>1,133.4</b>	<b>1,150.7</b>	<b>1,168.1</b>	<b>1,185.1</b>	<b>1,202.1</b>	<b>1,192.1</b>	<b>1,222.1</b>	<b>1,256.1</b>	<b>5,729.8</b>	<b>11,787.3</b>

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

(Budget authority in billions of dollars)

\*\$50 million or less.

<sup>1</sup> Amounts in the actual and enacted years of 2013 and 2014 exclude changes in mandatory programs enacted in appropriations bills since those amounts have been rebased as mandatory, whereas amounts in 2015 are net of these proposals. In addition, 2013 levels include the effects of the March 1, 2013 Joint Committee sequestration reductions.

<sup>2</sup> The Department of Defense (DOD) levels in 2016–2024 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: 2016: \$1,444; 2017: \$1,602; 2018: \$1,665; 2019: \$1,698; 2020: \$1,735; 2016–2024: \$15,507. DOD and NNSA are reviewing NNSA’s outyear requirements and these will be included in future reports to the Congress.

<sup>3</sup> Funding from the Hospital Insurance and Supplementary Medical Insurance trust funds for administrative expenses incurred by the Social Security Administration that support the Medicare program are included in the Health and Human Services total and not in the Social Security Administration total.

<sup>4</sup> The 2015 Budget provides a detailed request for 2015 at the cap levels provided in the Bipartisan Budget Act of 2013 (BBA). The Budget also proposes for 2015 an Opportunity, Growth, and Security Initiative to provide investments in both defense and non-defense programs; these amounts are not programmatically allocated.

<sup>5</sup> The 2015 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 2016 and beyond. These levels are determined for illustrative purposes but do not reflect specific policy decisions.

<sup>6</sup> Where applicable, amounts in 2013 through 2024 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of the BBEDCA, as amended.

<sup>7</sup> Because the Administration has not yet made final decisions about an enduring presence in Afghanistan after calendar year 2014, the Budget includes a placeholder Administration will transmit a budget amendment package.

<sup>8</sup> The 2015 Budget includes placeholder amounts of \$29.9 billion per year for Government-wide OCO funding from 2016 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.

<sup>9</sup> For 2016 through 2024, the cap adjustment levels are a placeholder that increase at the policy growth rates in the President’s Budget. The existing disaster relief cap adjustment ceiling (which is determined one year at a time) would be reduced by the amount provided for wildfire suppression activities under the cap adjustment for the preceding fiscal year. Those amounts will be refined in subsequent Budgets as data on the average costs for wildfire suppression are updated annually.

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

	Projections												
	Actual 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Gross Domestic Product (GDP):</b>													
Nominal level, billions of dollars .....	16,245	16,768	17,544	18,454	19,432	20,460	21,459	22,445	23,454	24,484	25,551	26,664	27,826
Percent change, nominal GDP, year/year .....	4.6	3.2	4.6	5.2	5.3	5.3	4.9	4.6	4.5	4.4	4.4	4.4	4.4
Real GDP, percent change, year/year .....	2.8	1.7	3.1	3.4	3.3	3.2	2.8	2.5	2.4	2.3	2.3	2.3	2.3
Real GDP, percent change, Q4/Q4 .....	2.0	2.3	3.3	3.4	3.3	3.2	2.6	2.5	2.4	2.3	2.3	2.3	2.3
GDP chained price index, percent change, year/year ....	1.7	1.4	1.6	1.8	1.9	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
<b>Consumer Price Index,<sup>2</sup> percent change, year/year .....</b>	2.1	1.4	1.6	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.3	2.3	2.3
<b>Interest rates, percent:<sup>3</sup></b>													
91-day Treasury bills <sup>4</sup> .....	0.1	0.1	0.1	0.3	1.2	2.3	3.2	3.6	3.7	3.7	3.7	3.7	3.7
10-year Treasury notes .....	1.8	2.3	3.0	3.5	4.0	4.3	4.6	4.7	4.9	5.0	5.1	5.1	5.1
<b>Unemployment rate, civilian, percent<sup>3</sup> .....</b>	8.1	7.5	6.9	6.4	6.0	5.6	5.4	5.4	5.4	5.4	5.4	5.4	5.4

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

<sup>1</sup> Based on information available as of mid-November 2013.

<sup>2</sup> Seasonally adjusted CPI for all urban consumers.

<sup>3</sup> Annual average.

<sup>4</sup> Average rate, secondary market (bank discount basis).

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

(Dollar amounts in billions)

	Estimate											
	Actual 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Financing:</b>												
Unified budget deficit:												
Primary deficit (+)/surplus (-) .....	459	425	312	214	66	-60	-48	-103	-166	-191	-290	-379
Net interest .....	221	223	252	318	392	474	551	616	669	721	772	812
Unified budget deficit .....	680	649	564	531	458	413	503	512	504	530	482	434
As a percent of GDP .....	4.1%	3.7%	3.1%	2.8%	2.3%	1.9%	2.3%	2.2%	2.1%	2.1%	1.8%	1.6%
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities: <sup>1</sup>												
Change in Treasury operating cash balance .....	3	2										
Net disbursements of credit financing accounts:												
Direct loan accounts .....	139	126	121	127	123	109	102	103	104	106	111	114
Guaranteed loan accounts .....	-1	26	10	8	8	6	8	7	4	1	-1	-2
Troubled Asset Relief Program (TARP) equity purchase accounts .....	-7	-2	-4	-*	-*	-*	-*	-*	-*	-*	-*	-*
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (NRRIT) .....	1	-*	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Net change in other financial assets and liabilities <sup>2</sup> .....	-114	120										
Subtotal, changes in financial assets and liabilities .....	22	271	126	134	129	114	109	109	107	106	110	112
Seigniorage on coins .....	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*	-*
Total, other transactions affecting borrowing from the public .....	22	271	126	134	129	114	109	109	107	106	109	112
Total, requirement to borrow from the public (equals change in debt held by the public) ...	701	920	689	665	587	527	611	621	611	636	591	545
<b>Changes in Debt Subject to Statutory Limitation:</b>												
Change in debt held by the public .....	701	920	689	665	587	527	611	621	611	636	591	545
Change in debt held by Government accounts .....	-33	253	132	133	163	172	98	85	78	47	49	52
Change in other factors .....	4	-8	1	2	2	2	3	3	2	2	3	3
Total, change in debt subject to statutory limitation .	672	1,165	822	801	753	701	712	709	691	686	643	600
<b>Debt Subject to Statutory Limitation, End of Year:</b>												
Debt issued by Treasury .....	16,692	17,864	18,684	19,483	20,234	20,934	21,645	22,352	23,042	23,726	24,368	24,967
Adjustment for discount, premium, and coverage <sup>3</sup> .....	8	*	2	4	5	6	8	9	10	12	13	14
Total, debt subject to statutory limitation <sup>4</sup> .....	16,699	17,864	18,686	19,487	20,239	20,941	21,653	22,362	23,052	23,738	24,381	24,981

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

	Estimate											
	Actual 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Debt Outstanding, End of Year:</b>												
Gross Federal debt: <sup>5</sup>												
Debt issued by Treasury .....	16,692	17,864	18,684	19,483	20,234	20,934	21,645	22,352	23,042	23,726	24,368	24,967
Debt issued by other agencies .....	28	29	29	29	28	27	26	25	24	23	21	19
Total, gross Federal debt .....	16,719	17,893	18,713	19,512	20,262	20,961	21,671	22,377	23,065	23,749	24,389	24,986
Held by:												
Debt held by Government accounts .....	4,737	4,990	5,122	5,255	5,418	5,591	5,689	5,774	5,852	5,899	5,948	6,000
Debt held by the public <sup>6</sup> .....	11,983	12,903	13,592	14,257	14,843	15,370	15,982	16,603	17,213	17,850	18,441	18,986
As a percent of GDP .....	72.1%	74.4%	74.6%	74.3%	73.5%	72.4%	72.0%	71.6%	71.1%	70.6%	69.9%	69.0%
<b>Debt Held by the Public Net of Financial Assets:</b>												
Debt held by the public .....	11,983	12,903	13,592	14,257	14,843	15,370	15,982	16,603	17,213	17,850	18,441	18,986
Less financial assets net of liabilities:												
Treasury operating cash balance .....	88	90	90	90	90	90	90	90	90	90	90	90
Credit financing account balances:												
Direct loan accounts .....	944	1,069	1,190	1,318	1,440	1,549	1,651	1,754	1,858	1,964	2,075	2,189
Guaranteed loan accounts .....	-10	16	25	33	41	47	55	62	65	67	66	64
TARP equity purchase accounts .....	7	5	1	1	1	*	*	*	*	*	*	*
Government-sponsored enterprise preferred stock .....	140	140	140	140	140	140	140	140	140	140	140	140
Non-Federal securities held by NRRIT .....	24	24	23	22	21	20	19	19	18	17	16	16
Other assets net of liabilities .....	-137	-17	-17	-17	-17	-17	-17	-17	-17	-17	-17	-17
Total, financial assets net of liabilities .....	1,056	1,328	1,453	1,587	1,716	1,830	1,939	2,048	2,155	2,261	2,371	2,483
Debt held by the public net of financial assets ...	10,926	11,575	12,138	12,669	13,127	13,540	14,043	14,555	15,058	15,588	16,070	16,503
As a percent of GDP .....	65.7%	66.8%	66.6%	66.1%	65.0%	63.8%	63.3%	62.7%	62.2%	61.7%	60.9%	59.9%

\* \$500 million or less.

<sup>1</sup> A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a negative sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a negative sign.<sup>2</sup> Includes checks outstanding, accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.<sup>3</sup> Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), Treasury securities held by the Federal Financing Bank, the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.<sup>4</sup> Legislation enacted February 15, 2014, (P.L. 113-83) temporarily suspends the debt limit through March 15, 2015.<sup>5</sup> Treasury securities held by the public and zero-coupon bonds held by Government accounts are almost all measured at sales price plus amortized discount or less amortized premium. Agency debt securities are almost all measured at face value. Treasury securities in the Government account series are otherwise measured at face value less unrealized discount (if any).<sup>6</sup> At the end of 2013, the Federal Reserve Banks held \$2,072.3 billion of Federal securities and the rest of the public held \$9,910.3 billion. Debt held by the Federal Reserve Banks is not estimated for future years.