
Summary Tables

Table S-1. Budget Totals¹

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

													Totals	
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2023– 2027	2023– 2032
Budget totals in billions of dollars:														
Receipts	4,047	4,437	4,638	4,874	5,076	5,406	5,696	5,969	6,227	6,500	6,795	7,083	25,690	58,264
Outlays	6,822	5,852	5,792	6,075	6,406	6,734	7,048	7,502	7,670	8,114	8,477	8,867	32,055	72,685
Deficit ²	2,775	1,415	1,154	1,201	1,330	1,328	1,352	1,533	1,443	1,614	1,682	1,784	6,364	14,421
Debt held by the public	22,284	24,836	26,033	27,271	28,644	29,988	31,368	32,923	34,388	36,022	37,727	39,542		
Debt held by the public net of financial assets	20,673	22,085	23,238	24,439	25,769	27,097	28,449	29,982	31,425	33,045	34,732	36,516		
Gross domestic product (GDP)	22,358	24,256	25,567	26,694	27,787	28,912	30,080	31,307	32,615	34,018	35,498	37,041		
Budget totals as a percent of GDP:														
Receipts	18.1%	18.3%	18.1%	18.3%	18.3%	18.7%	18.9%	19.1%	19.1%	19.1%	19.1%	19.1%	18.5%	18.8%
Outlays	30.5%	24.1%	22.7%	22.8%	23.1%	23.3%	23.4%	24.0%	23.5%	23.9%	23.9%	23.9%	23.0%	23.4%
Deficit	12.4%	5.8%	4.5%	4.5%	4.8%	4.6%	4.5%	4.9%	4.4%	4.7%	4.7%	4.8%	4.6%	4.7%
Debt held by the public	99.7%	102.4%	101.8%	102.2%	103.1%	103.7%	104.3%	105.2%	105.4%	105.9%	106.3%	106.7%		
Debt held by the public net of financial assets	92.5%	91.0%	90.9%	91.6%	92.7%	93.7%	94.6%	95.8%	96.4%	97.1%	97.8%	98.6%		
Memorandum, real net interest:														
Real net interest in billions of dollars	–291	–514	–146	–48	20	73	129	181	221	254	298	337	29	1,319
Real net interest as a percent of GDP	–1.3%	–2.1%	–0.6%	–0.2%	0.1%	0.3%	0.4%	0.6%	0.7%	0.7%	0.8%	0.9%	0.0%	0.4%

¹ The Budget includes a reserve for legislation that reduces costs, expands productive capacity, and reforms the tax system. While the President is committed to reducing the deficit with this legislation, this allowance is shown as deficit neutral to be conservative for purposes of the budget totals. Because discussions with Congress continue, the Budget does not break down the reserve among specific policies or between revenues and outlays.

² The estimated deficit for 2022 is based on partial year actual data and generally incorporates actuals through February. At the time the 2023 Budget was prepared, 2022 appropriations remained incomplete. The baseline reflects annualized continuing appropriations for 2022.

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

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

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
													2023– 2027	2023– 2032
Projected deficits in the baseline¹	2,775	1,421	1,176	1,279	1,422	1,399	1,419	1,630	1,562	1,748	1,818	2,014	6,694	15,466
Percent of GDP	12.4%	5.9%	4.6%	4.8%	5.1%	4.8%	4.7%	5.2%	4.8%	5.1%	5.1%	5.4%		
Proposals in the 2023 Budget:														
Reserve for legislation that reduces costs, expands productive capacity, and reforms the tax system ² .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Invest in K–12 education and college affordability .....	.....	.....	3	22	28	33	38	44	50	54	55	56	125	383
Improve public health by investing in preparedness, mental health, tribal health, and other areas .....	.....	.....	22	44	38	36	37	37	35	37	39	41	177	365
Increase affordable housing supply .....	.....	.....	1	3	6	7	8	8	6	4	3	2	25	48
Combat and prevent crime .....	.....	.....	1	2	3	4	5	4	3	2	2	2	15	28
Minimum tax on billionaires .....	.....	.....	.....	–36	–40	–43	–43	–43	–43	–38	–36	–38	–163	–361
Additional investments and reforms .....	.....	–6	–50	–112	–124	–103	–104	–137	–158	–176	–180	–269	–493	–1,413
Debt service and other interest effects .....	.....	–*	–*	–1	–3	–5	–7	–9	–12	–15	–19	–24	–16	–95
Total proposals in the 2023 Budget³ .....	.....	–6	–22	–78	–93	–70	–67	–97	–119	–133	–136	–229	–330	–1,045
Resulting deficits in the 2023 Budget	2,775	1,415	1,154	1,201	1,330	1,328	1,352	1,533	1,443	1,614	1,682	1,784	6,364	14,421
Percent of GDP	12.4%	5.8%	4.5%	4.5%	4.8%	4.6%	4.5%	4.9%	4.4%	4.7%	4.7%	4.8%		

* \$500 million or less

¹ At the time the 2023 Budget was prepared, 2022 appropriations remained incomplete. The baseline reflects annualized continuing appropriations for 2022.² The Budget includes a reserve for legislation that reduces costs, expands productive capacity, and reforms the tax system. While the President is committed to reducing the deficit with this legislation, this allowance is shown as deficit neutral to be conservative for purposes of the budget totals. Because discussions with Congress continue, the Budget does not break down the reserve among specific policies or between revenues and outlays.³ Reflects budget deficit reduction compared to a baseline that does not include the Consolidated Appropriations Act, 2022 (Public Law 117–103), which was enacted after the baseline was finalized. Deficit reduction relative to a baseline that incorporated that legislation would be significantly greater.

Table S-3. Baseline by Category¹

(In billions of dollars)

													Totals	
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2023– 2027	2023– 2032
Outlays:														
Discretionary programs:														
Defense	742	766	766	784	802	815	828	847	866	886	906	927	3,995	8,426
Non-defense	895	928	873	949	931	935	952	974	994	1,013	1,033	1,055	4,641	9,710
Subtotal, discretionary programs	1,636	1,694	1,639	1,733	1,733	1,750	1,781	1,822	1,860	1,899	1,939	1,981	8,636	18,137
Mandatory programs:														
Social Security	1,129	1,214	1,313	1,398	1,482	1,571	1,663	1,760	1,858	1,958	2,061	2,167	7,427	17,231
Medicare	689	753	847	853	972	1,071	1,158	1,311	1,261	1,420	1,492	1,645	4,901	12,031
Medicaid	521	562	536	566	595	627	661	703	749	796	844	896	2,984	6,972
Other mandatory programs	2,495	1,272	954	852	854	870	862	929	915	962	989	1,035	4,393	9,222
Subtotal, mandatory programs	4,834	3,800	3,650	3,670	3,904	4,138	4,344	4,703	4,783	5,136	5,386	5,743	19,705	45,456
Net interest	352	357	396	477	567	653	736	818	891	963	1,038	1,116	2,829	7,655
Total outlays	6,822	5,852	5,685	5,880	6,204	6,540	6,861	7,342	7,534	7,998	8,363	8,840	31,171	71,248
Receipts:														
Individual income taxes	2,044	2,257	2,305	2,319	2,431	2,727	2,926	3,074	3,241	3,420	3,610	3,789	12,708	29,843
Corporation income taxes	372	383	412	447	454	437	445	468	465	457	454	455	2,196	4,495
Social insurance and retirement receipts:														
Social Security payroll taxes	952	1,047	1,101	1,158	1,208	1,264	1,315	1,381	1,439	1,505	1,575	1,644	6,046	13,590
Medicare payroll taxes	295	329	343	361	376	393	409	430	448	469	491	514	1,883	4,233
Unemployment insurance	57	58	55	55	55	55	56	56	60	62	62	64	275	580
Other retirement	10	12	12	13	13	14	15	15	16	16	17	18	67	149
Excise taxes	75	84	90	95	95	96	96	96	98	100	101	103	473	971
Estate and gift taxes	27	26	25	25	26	27	41	42	44	47	50	53	144	380
Customs duties	80	93	54	46	47	49	51	53	55	58	60	53	247	526
Deposits of earnings, Federal Reserve System														
System	100	108	76	43	34	35	39	45	50	57	65	73	227	516
Other miscellaneous receipts	34	35	36	39	42	45	49	52	56	58	60	62	211	499
Total receipts	4,047	4,431	4,509	4,601	4,782	5,142	5,442	5,712	5,972	6,250	6,545	6,826	24,476	55,781
Deficit	2,775	1,421	1,176	1,279	1,422	1,399	1,419	1,630	1,562	1,748	1,818	2,014	6,694	15,466
Net interest	352	357	396	477	567	653	736	818	891	963	1,038	1,116	2,829	7,655
Primary deficit	2,423	1,064	780	801	855	746	683	813	672	784	780	898	3,865	7,812
On-budget deficit	2,724	1,381	1,090	1,164	1,277	1,224	1,220	1,406	1,300	1,456	1,495	1,656	5,976	13,289
Off-budget deficit/surplus (–)	52	41	86	115	145	174	198	225	262	292	323	357	718	2,178

¹ Baseline estimates are on the basis of the economic assumptions shown in Table S-9, which incorporate the effects of the Administration's fiscal policies and incorporate certain adjustments described in the "Current Services" chapter of the *Analytical Perspectives* volume. At the time the 2023 Budget was prepared, 2022 appropriations remained incomplete. The baseline reflects annualized continuing appropriations for 2022. See Tables S-7 and S-8 for more information about discretionary funding levels.

Table S-4. Proposed Budget by Category ¹

(In billions of dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
													2023- 2027	2023- 2032
Outlays:														
Discretionary programs:														
Defense	742	766	795	822	837	843	853	864	872	879	885	891	4,150	8,541
Non-defense	895	928	915	1,022	1,012	1,019	1,026	1,030	1,039	1,051	1,065	1,083	4,993	10,261
Subtotal, discretionary programs	1,636	1,694	1,709	1,844	1,848	1,862	1,879	1,894	1,911	1,930	1,950	1,974	9,142	18,802
Mandatory programs:														
Social Security	1,129	1,214	1,313	1,398	1,482	1,570	1,662	1,759	1,857	1,957	2,059	2,165	7,425	17,222
Medicare	689	753	846	853	971	1,070	1,157	1,310	1,260	1,420	1,513	1,612	4,898	12,013
Medicaid	521	562	536	567	599	631	666	706	752	799	847	898	2,999	7,001
Other mandatory programs	2,495	1,272	993	937	942	953	954	1,024	1,012	1,060	1,088	1,126	4,778	10,089
Subtotal, mandatory programs	4,834	3,800	3,687	3,755	3,994	4,224	4,439	4,800	4,880	5,236	5,508	5,801	20,099	46,324
Net interest	352	357	396	476	564	648	729	808	879	948	1,019	1,092	2,813	7,559
Total outlays	6,822	5,852	5,792	6,075	6,406	6,734	7,048	7,502	7,670	8,114	8,477	8,867	32,055	72,685
Receipts:														
Individual income taxes	2,044	2,263	2,345	2,427	2,549	2,819	3,007	3,156	3,324	3,502	3,692	3,876	13,147	30,698
Corporation income taxes	372	383	501	616	633	612	620	644	638	627	623	625	2,982	6,139
Social insurance and retirement receipts:														
Social Security payroll taxes	952	1,047	1,101	1,158	1,208	1,264	1,315	1,381	1,439	1,505	1,575	1,644	6,046	13,590
Medicare payroll taxes	295	329	342	360	375	392	408	428	446	467	489	512	1,876	4,218
Unemployment insurance	57	58	55	55	55	55	56	56	60	62	62	64	275	579
Other retirement	10	12	12	13	13	14	15	15	16	16	17	18	67	149
Excise taxes	75	84	91	96	95	96	97	96	99	101	101	103	474	974
Estate and gift taxes	27	26	25	23	25	25	40	42	45	47	51	54	138	376
Customs duties	80	93	54	46	47	49	51	53	55	58	60	53	247	526
Deposits of earnings, Federal Reserve System	100	108	76	43	34	35	39	45	50	57	65	73	227	516
Other miscellaneous receipts	34	35	36	39	42	45	49	52	56	58	60	62	211	499
Total receipts	4,047	4,437	4,638	4,874	5,076	5,406	5,696	5,969	6,227	6,500	6,795	7,083	25,690	58,264
Deficit	2,775	1,415	1,154	1,201	1,330	1,328	1,352	1,533	1,443	1,614	1,682	1,784	6,364	14,421
Net interest	352	357	396	476	564	648	729	808	879	948	1,019	1,092	2,813	7,559
Primary deficit	2,423	1,058	758	724	766	680	622	725	565	667	663	692	3,551	6,862
On-budget deficit	2,724	1,374	1,068	1,085	1,184	1,153	1,153	1,308	1,181	1,323	1,360	1,428	5,643	12,243
Off-budget deficit/surplus (-)	52	41	86	116	146	175	199	225	262	292	322	356	721	2,178

¹ The Budget includes a reserve for legislation that reduces costs, expands productive capacity, and reforms the tax system. While the President is committed to reducing the deficit with this legislation, this allowance is shown as deficit neutral to be conservative for purposes of the budget totals. Because discussions with Congress continue, the Budget does not break down the reserve among specific policies or between revenues and outlays.

Table S-5. Proposed Budget by Category as a Percent of GDP¹

(As a percent of GDP)

													Averages	
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2023– 2027	2023– 2032
Outlays:														
Discretionary programs:														
Defense	3.3	3.2	3.1	3.1	3.0	2.9	2.8	2.8	2.7	2.6	2.5	2.4	3.0	2.8
Non-defense	4.0	3.8	3.6	3.8	3.6	3.5	3.4	3.3	3.2	3.1	3.0	2.9	3.6	3.3
Subtotal, discretionary programs	7.3	7.0	6.7	6.9	6.7	6.4	6.2	6.0	5.9	5.7	5.5	5.3	6.6	6.1
Mandatory programs:														
Social Security	5.0	5.0	5.1	5.2	5.3	5.4	5.5	5.6	5.7	5.8	5.8	5.8	5.3	5.5
Medicare	3.1	3.1	3.3	3.2	3.5	3.7	3.8	4.2	3.9	4.2	4.3	4.4	3.5	3.8
Medicaid	2.3	2.3	2.1	2.1	2.2	2.2	2.2	2.3	2.3	2.3	2.4	2.4	2.2	2.2
Other mandatory programs	11.2	5.2	3.9	3.5	3.4	3.3	3.2	3.3	3.1	3.1	3.1	3.0	3.5	3.3
Subtotal, mandatory programs	21.6	15.7	14.4	14.1	14.4	14.6	14.8	15.3	15.0	15.4	15.5	15.7	14.4	14.9
Net interest	1.6	1.5	1.5	1.8	2.0	2.2	2.4	2.6	2.7	2.8	2.9	2.9	2.0	2.4
Total outlays	30.5	24.1	22.7	22.8	23.1	23.3	23.4	24.0	23.5	23.9	23.9	23.9	23.0	23.4
Receipts:														
Individual income taxes	9.1	9.3	9.2	9.1	9.2	9.8	10.0	10.1	10.2	10.3	10.4	10.5	9.4	9.9
Corporation income taxes	1.7	1.6	2.0	2.3	2.3	2.1	2.1	2.1	2.0	1.8	1.8	1.7	2.1	2.0
Social insurance and retirement receipts:														
Social Security payroll taxes	4.3	4.3	4.3	4.3	4.3	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.3	4.4
Medicare payroll taxes	1.3	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.4
Unemployment insurance	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other retirement	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Excise taxes	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Estate and gift taxes	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
Customs duties	0.4	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Deposits of earnings, Federal Reserve System														
System	0.4	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Other miscellaneous receipts	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Total receipts	18.1	18.3	18.1	18.3	18.3	18.7	18.9	19.1	19.1	19.1	19.1	19.1	18.5	18.8
Deficit	12.4	5.8	4.5	4.5	4.8	4.6	4.5	4.9	4.4	4.7	4.7	4.8	4.6	4.7
Net interest														
Primary deficit	10.8	4.4	3.0	2.7	2.8	2.4	2.1	2.3	1.7	2.0	1.9	1.9	2.6	2.3
On-budget deficit														
Off-budget deficit/surplus (–)	0.2	0.2	0.3	0.4	0.5	0.6	0.7	0.7	0.8	0.9	0.9	1.0	0.5	0.7

*0.05 percent of GDP or less

¹The Budget includes a reserve for legislation that reduces costs, expands productive capacity, and reforms the tax system. While the President is committed to reducing the deficit with this legislation, this allowance is shown as deficit neutral to be conservative for purposes of the budget totals. Because discussions with Congress continue, the Budget does not break down the reserve among specific policies or between revenues and outlays.

Table S-6. Mandatory and Receipt Proposals

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

													Totals	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		2023–2027	2023–2032
Mandatory initiatives and savings:														
Multi-agency proposals:														
Reserve for legislation that reduces costs, expands productive capacity, and reforms the tax system
Transform mental health & substance use disorder coverage and infrastructure:														
Department of Health and Human Services:														
Invest in behavioral health workforce and delivery	750	750	750	750	750	750	750	750	750	750	750	3,750	7,500
Expand and convert Medicaid demonstration programs to improve community behavioral health services into a permanent program	45	1,430	1,960	2,430	2,560	2,750	2,930	3,120	3,320	3,520	3,520	8,425	24,065
Establish Medicaid provider capacity grants for mental health & substance use disorder treatment	40	170	1,640	2,340	2,600	710	.....	.....	.....	.....	.....	6,790	7,500
Utilize clinically appropriate criteria for Medicaid behavioral health services	190	200	210	220	230	240	250	270	280	290	290	1,050	2,380
Establish performance bonus fund to improve behavioral health in Medicaid	500	500	500	500	500	.....	.....	.....	.....	.....	.....	2,500	2,500
Apply the Mental Health Parity and Addiction Equity Act (MHPAEA) to Medicare
Eliminate the 190-day lifetime limit on psychiatric hospital services	30	90	110	110	120	120	130	140	140	150	150	460	1,140
Revise criteria for psychiatric hospital terminations from Medicare
Modernize Medicare mental health benefits ¹
Require Medicare to cover three behavioral health visits without cost-sharing	100	130	140	150	160	150	170	170	180	180	520	1,350
Increase access to consumer protections in self-insured non-federal governmental plans
Provide mandatory funding for state enforcement of mental health parity requirements	10	40	25	25	25	.....	.....	.....	.....	.....	.....	125	125
Permanently extend funding for Community Mental Health Centers (CMHCs)	124	289	372	413	413	413	413	413	413	413	413	1,611	3,676
Department of Labor:														
Authorize the Department of Labor (DOL) to pursue parity violations by entities that provide administrative services to Employee Retirement Income Security Act (ERISA) group health plans
Amend ERISA to allow participants and beneficiaries to recover losses due to parity violations
Authorize DOL to impose civil monetary penalties for MHPAEA noncompliance	–3	–4	–4	–4	–4	–4	–4	–4	–4	–4	–15	–35

Table S-6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
Create new flexibilities and support in the Chafee program for youth who experienced foster care .....	.....	100	100	100	100	100	100	100	100	100	100	500	1,000
Prevent and combat religious, sexual orientation, gender identity, gender expression, or sex discrimination in the child welfare system .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Expand and encourage participation in the title IV-E Prevention Services and Kinship Navigator programs	161	280	318	376	445	389	457	539	628	701	767	1,808	4,900
Reauthorize, increase funding for, and amend the Promoting Safe and Stable Families program .....	.....	78	250	292	295	300	300	300	300	300	300	1,215	2,715
Increase support for foster care placements with kin caregivers .....	.....	91	100	108	116	126	136	145	155	162	169	541	1,308
Reduce reimbursement rates for foster care congregate care placements .....	.....	–27	–24	–21	–18	–17	–16	–15	–14	–14	–14	–107	–180
Department of the Treasury:													
Make the adoption tax credit refundable and allow certain guardianship arrangements to qualify ² .....	.....	11	2,037	1,244	1,015	1,038	1,009	1,016	1,031	1,043	1,050	5,345	10,494
Subtotal, advance child welfare	161	533	2,781	2,099	1,953	1,936	1,986	2,085	2,200	2,292	2,372	9,302	20,237
Ensure future pandemic and public health preparedness:													
Department of Health and Human Services:													
Invest in development of medical countermeasures, surge capacity, and public health systems .....	.....	13,509	28,734	17,183	10,354	6,627	4,449	723	120	.....	.....	76,407	81,699
Establish the Vaccines for Adults program .....	.....	1,712	2,155	2,238	2,326	2,416	2,511	2,608	2,711	2,816	2,926	10,847	24,419
Expand Vaccines for Children (VFC) program to all Children's Health Insurance Program (CHIP) children and make program improvements .....	.....	20	30	30	30	20	40	30	30	20	30	130	280
Authorize coverage for drugs and devices authorized for emergency use ¹ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Encourage development of innovative antimicrobial drugs ¹ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Consolidate all vaccine coverage under Medicare Part B .....	.....	.....	400	460	450	440	420	400	370	350	290	1,750	3,580
Ensure consistency and clarity of data reporting requirements for Medicare providers, suppliers, and contractors during public health emergencies .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Enable the Secretary to temporarily modify or waive the application of specific requirements of the Clinical Laboratory Improvement Amendments of 1988 (CLIA) Act ¹ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State and United States Agency for International Development (USAID)													

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
Strengthen the global health workforce, advance research and development capacity, and increase health security financing .....	.....	2,275	1,950	1,625	325	325	.....	.....	.....	.....	.....	6,500	6,500
Subtotal, ensure future pandemic and public health preparedness .....	.....	17,516	33,269	21,536	13,485	9,828	7,420	3,761	3,231	3,186	3,246	95,634	116,478
Reclassifications:													
Shift the Indian Health Service from discretionary to mandatory funding													
Technical Reclassification:													
Reduction in discretionary spending (non-add) ...	.....	–7,398	–8,977	–9,498	–9,716	–9,939	–10,170	–10,402	–10,641	–10,886	–11,136	–45,528	–98,763
Shift to mandatory spending .....	.....	7,398	8,977	9,498	9,716	9,939	10,170	10,402	10,641	10,886	11,136	45,528	98,763
Provide adequate funding and close service gaps .....	.....	.....	2,721	6,272	10,022	13,986	18,178	20,207	21,762	23,421	25,191	33,001	141,760
Total IHS Request (Budget authority) (non-add) ..	.....	9,121	12,731	16,535	20,545	24,777	29,246	30,956	32,771	34,697	36,741	83,709	248,120
End Deficit Reduction Contributions from													
Passenger Security Fee .....	.....	1,520	1,560	1,600	1,640	1,680	.....	.....	.....	.....	.....	8,000	8,000
Discretionary effects (non-add) .....	.....	–1,520	–1,560	–1,600	–1,640	–1,680	.....	.....	.....	.....	.....	–8,000	–8,000
Provide mandatory funding for previously enacted Tribal Water Settlements Operations and Maintenance .....	.....	20	34	34	34	34	34	34	34	34	34	156	326
Discretionary effects (non-add) .....	.....	–20	–34	–34	–34	–34	–34	–34	–34	–34	–34	–156	–326
Reclassify Tribal Lease Payments .....	.....	55	56	57	58	60	61	62	63	64	66	286	602
Discretionary effects (non-add) .....	.....	–55	–56	–57	–58	–60	–61	–62	–63	–64	–66	–286	–602
Reclassify Contract Support Costs .....	.....	237	397	410	422	434	447	456	466	474	484	1,900	4,227
Discretionary effects (non-add) .....	.....	–237	–397	–410	–422	–434	–447	–456	–466	–474	–484	–1,900	–4,227
Subtotal, reclassifications .....	.....	9,230	13,745	17,871	21,892	26,133	28,890	31,161	32,966	34,879	36,911	88,871	253,678
Program integrity proposals:													
Capture savings to Medicare and Medicaid from Health Care Fraud and Abuse Control (HCFAC) allocation adjustment .....	.....	–1,119	–1,181	–1,246	–1,315	–1,354	–1,393	–1,435	–1,479	–1,523	–1,569	–6,215	–13,614
Implement HCFAC allocation adjustment, discretionary outlays (non-add) .....	.....	576	593	611	629	648	667	687	708	729	751	3,057	6,599
Net effect of HCFAC allocation adjustment (non-add) .....	.....	–543	–588	–635	–686	–706	–726	–748	–771	–794	–818	–3,158	–7,015
Capture savings to Unemployment Insurance (UI) from Reemployment Services and Eligibility Assessments (RESEA) allocation adjustment ² ...	–290	–474	–684	–701	–630	–618	–597	–583	–574	–851	–911	–3,107	–6,623
Implement RESEA allocation adjustment, discretionary outlays (non-add)	79	249	424	528	605	631	648	661	677	692	709	2,437	5,824
Net effect of RESEA allocation adjustment (non-add)	–211	–225	–260	–173	–25	13	51	78	103	–159	–202	–670	–799
Capture savings from the Social Security Administration (SSA) allocation adjustments ³ ...	.....	–112	–1,776	–3,142	–3,992	–4,885	–6,021	–6,289	–7,440	–8,242	–8,981	–13,907	–50,880
Implement SSA allocation adjustments, discretionary outlays (non-add) .....	.....	1,516	1,579	1,405	1,502	1,577	1,626	1,683	1,765	1,801	1,834	7,579	16,288

Table S-6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
<i>Net effect of SSA allocation adjustments (non-add)</i>	1,404	–197	–1,737	–2,490	–3,308	–4,395	–4,606	–5,675	–6,441	–7,147	–6,328	–34,592
Subtotal, program integrity proposals	–290	–1,705	–3,641	–5,089	–5,937	–6,857	–8,011	–8,307	–9,493	–10,616	–11,461	–23,229	–71,117
Increase Afghan Special Immigrant Visas	52	81	80	72	66	64	58	52	53	54	351	632
Smooth and extend BBEDCA Section 251A sequestration	1,730	22,450	–36,537	.....	–12,357
Proposals by Agency:													
Department of Defense--Military Programs:													
Extend authority to provide increased voluntary separation incentive pay for civilian employees of the Department of Defense	1	1	1	.....	.....	.....	.....	.....	.....	.....	3	3
Authorize mandatory collection of Survivor Benefit Plan premiums from Veterans Disability Compensation
Expand the current Medicare Eligible Retiree Health Care Fund to include all uniformed services retiree health care costs	464	462	406	351	209	52	–99	–235	–355	1,683	1,255
Establish reserve component duty status reform
Department of Education													
Double the maximum Pell Grant by 2029	2,847	8,442	12,710	16,988	21,428	26,563	32,148	35,348	36,010	36,671	62,415	229,155
Increase the Pell Grant discretionary award (effect on mandatory costs)	54	125	125	126	135	148	148	149	150	430	1,160
Shift mandatory funds to support Pell award increase	–54	–125	–125	–126	–135	–148	–148	–149	–150	–430	–1,160
Increase Title I funding	640	13,455	15,205	16,354	17,050	17,442	17,844	18,252	18,674	19,102	62,704	154,018
<i>Title I Mandatory Request (Budget authority)</i> <i>(non-add)</i>	16,000	16,368	16,745	17,130	17,523	17,927	18,338	18,761	19,192	19,634	83,766	177,618
Department of Energy:													
Strengthen clean energy manufacturing	40	100	160	180	190	160	100	40	20	10	670	1,000
Department of Health and Human Services:													
Fund the Administration's HIV/AIDS strategy:													
Eliminate barriers to pre-exposure prophylaxis (PrEP) under Medicaid	–290	–310	–340	–370	–390	–430	–460	–500	–530	–580	–1,700	–4,200
Establish PrEP Delivery Program to end the HIV epidemic	213	371	526	687	853	1,027	1,206	1,394	1,587	1,789	2,650	9,653
Extend and expand the Maternal Infant Early Childhood Home Visiting (MIECHV) program	19	142	415	532	611	646	502	116	22	.....	1,719	3,005
Provide CMS Program Management Implementation Funding	50	150	100	.....	.....	.....	.....	.....	.....	.....	300	300
Standardize data collection to improve quality and promote equitable care
Add Medicare coverage of services furnished by community health workers ¹
Establish a Contingency Fund for the Unaccompanied Children Program	696	1,315	1,439	789	201	108	62	31	.....	.....	4,440	4,641

Table S-6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
Treat certain populations as refugees for public benefit purposes	111	122	127	132	138	133	11	4	4	4	630	786
Prohibit unsolicited Medicare beneficiary contacts ¹
Expand tools to identify and investigate fraud in the Medicare Advantage program ¹
Hold long-term care facility owners accountable for noncompliant closures and substandard care
Increase transparency by disclosing accreditation surveys
Remove restrictions on the certification of new entities as Organ Procurement Organizations and increase enforcement flexibility
Enhance the physician fee schedule conversion factor update in CY 2025	250	380	410	430	460	480	500	540	1,040	3,450
Modify the Medicaid Drug Rebate Program in the Territories
Enhance Medicaid managed care enforcement	–100	–200	–200	–200	–200	–200	–200	–200	–300	–300	–900	–2,100
Medicaid interactions	60	100	100	30	.....	.....	.....	.....	260	290
Department of Homeland Security:													
Establish Electronic Visa Update System user fee ²
Extend expiring Customs and Border Protection (CBP) user fees	–5,939	.....	–5,939
Establish an affordability program for the National Flood Insurance Program	43	328	375	427	480	534	580	630	676	720	1,653	4,793
Department of Justice:													
Combat and prevent crime	1,064	2,055	3,289	4,157	4,535	3,551	2,875	2,249	1,992	1,892	15,100	27,662
Department of Labor:													
Shift timing of Pension Benefit Guarantee Corporation's Single Employer premiums	3,314	–3,314	.....	.....	.....	.....	.....	.....	.....	.....
Expand Foreign Labor Certification Fees	4	5	–40	–2	4	4	5	6	6	7	–29	–1
Department of the Treasury:													
Reduce paperwork burden by permanently authorizing current home to work transportation for the IRS Commissioner
Amend the Bank Merger Act to allow for the transition of Treasury-sponsored debit cards accounts
Fund the Federal Payment Levy Program via collections ²	22	22	22	22	22	22	22	22	22	22	110	220
Department of Veterans Affairs:													
Modernize records management program
Extend authority for the Specially Adapted Housing Assistive Technology Grant Program	1	1	1	1	1	.....	.....	.....	.....	.....	5	5
Extend authority for Specially Adapted Housing Temporary Residence Adaptation grant	1	1	1	1	1	1	1	1	1	1	5	10

Table S-6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
Environmental Protection Agency:													
Expand use of pesticide licensing user fees .....	.....	2	2	2	2	1	1	1	.....	.....	.....	9	11
General Services Administration:													
Establish and capitalize the Federal Capital Revolving Fund ⁴ .....	.....	966	2,264	1,132	133	–133	83	–183	33	–47	–123	4,362	4,125
Expand the Disposal Fund authorities .....	.....	1	1	1	1	1	1	1	1	1	1	5	10
International Assistance Programs:													
Fund renegotiated Compacts of Free Association ¹ ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
National Aeronautics and Space Administration:													
Distribute the Science, Space, and Technology Education Trust Fund .....	.....	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	16	16
Office of Personnel Management:													
Amend Administration of Tribal Federal Employees Health Benefits Program (FEHBP) Enrollment System .....	.....	2	2	2	2	2	2	2	2	2	2	10	20
Expand Family Member Eligibility under the Federal Employees Dental and Vision Insurance Program (FEDVIP) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Expand FEDVIP to Tribal Employers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Expand FEHBP to Tribal Colleges and Universities ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Small Business Administration:													
Support SBA COVID programs' oversight and servicing .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Consumer Product Safety Commission:													
Strengthen mandatory recall authorities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, mandatory initiatives and savings	–129	40,679	88,132	93,662	90,280	100,036	101,729	102,844	106,201	127,660	65,151	412,789	916,374
Tax proposals:													
Reform business and international taxation:													
Raise the corporate income tax rate to 28 percent .....	.....	–83,500	–138,893	–136,355	–134,942	–137,761	–139,987	–137,573	–135,244	–134,857	–135,448	–631,451	–1,314,560
Adopt the Undertaxed Profits Rule .....	.....	.....	–20,427	–33,464	–29,329	–26,655	–26,170	–25,638	–25,109	–25,665	–27,006	–109,875	–239,463
Provide tax incentives for locating jobs and business activity in the United States and remove tax deductions for shipping jobs overseas:													
Provide tax credit for inshoring jobs to the United States .....	.....	8	13	14	14	15	16	16	17	18	18	64	149
Remove tax deductions for shipping jobs overseas ..	.....	–8	–13	–14	–14	–15	–16	–16	–17	–18	–18	–64	–149
Subtotal, provide tax incentives for locating jobs and business activity in the United States and remove tax deductions for shipping jobs overseas .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prevent basis shifting by related parties through partnerships .....	.....	–3,320	–5,676	–5,912	–6,153	–6,401	–6,621	–6,785	–6,887	–6,959	–7,025	–27,462	–61,739

Table S-6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
Conform definition of “control” with corporate affiliation test	–761	–1,104	–1,125	–1,143	–1,158	–1,170	–1,179	–1,182	–1,182	–1,176	–5,291	–11,180
Expand access to retroactive qualified electing fund elections	–1	–2	–2	–3	–4	–5	–6	–7	–9	–8	–39
Expand the definition of foreign business entity to include taxable units	–300	–324	–290	–193	–89	–96	–103	–112	–120	–130	–1,196	–1,757
Subtotal, reform business and international taxation	–87,881	–166,425	–177,148	–171,762	–172,067	–174,048	–171,283	–168,540	–168,790	–170,794	–775,283	–1,628,738
Support housing and urban development:													
Make permanent the New Markets Tax Credit	97	278	483	716	990	1,290	1,602	375	5,456
Subtotal, support housing and urban development	97	278	483	716	990	1,290	1,602	375	5,456
Modify fossil fuel taxation:													
Eliminate fossil fuel tax preferences:													
Repeal the enhanced oil recovery credit	–31	–80	–130	–186	–237	–271	–301	–330	–241	–1,566
Repeal the deduction for costs paid or incurred for any tertiary injectant used as part of tertiary recovery method ⁵
Repeal credit for oil and gas produced from marginal wells	–3	–52	–144	–219	–265	–288	–301	–317	–333	–418	–1,922
Repeal expensing of intangible drilling costs	–1,508	–2,231	–1,806	–1,401	–847	–600	–597	–601	–590	–561	–7,793	–10,742
Repeal exception to passive loss limitation provided to working interests in oil and natural gas properties	–10	–9	–9	–9	–8	–8	–8	–8	–7	–7	–45	–83
Repeal the use of percentage depletion with respect to oil and natural gas wells	–925	–1,037	–1,085	–1,178	–1,267	–1,351	–1,433	–1,510	–1,579	–1,649	–5,492	–13,014
Increase geological and geophysical amortization period for independent producers	–631	–831	–930	–1,008	–1,045	–1,086	–1,128	–1,158	–1,193	–1,218	–4,445	–10,228
Repeal expensing of mine exploration and development costs	–131	–194	–156	–122	–74	–52	–52	–52	–50	–49	–677	–932
Repeal percentage depletion for hard mineral fossil fuels	–163	–183	–191	–208	–224	–239	–253	–267	–279	–291	–969	–2,298
Repeal capital gains treatment for royalties	–27	–52	–54	–57	–62	–64	–66	–69	–71	–73	–252	–595
Repeal the exemption from the corporate income tax for fossil fuel publicly traded partnerships	–90	–176	–216	–253	–288	.....	–1,023
Eliminate the Oil Spill Liability Trust Fund (OSLTF) excise tax exemption for crude oil derived from bitumen and kerogen-rich rock	–29	–38	–39	–40	–41	–41	–42	–43	–45	–46	–187	–404
Repeal accelerated amortization of air pollution control equipment	–14	–34	–54	–71	–88	–103	–117	–115	–103	–92	–261	–791
Subtotal, eliminate fossil fuel tax preferences	–3,438	–4,612	–4,407	–4,318	–4,005	–4,085	–4,397	–4,611	–4,788	–4,937	–20,780	–43,598
Modify OSLTF financing and Superfund excise taxes:													
Eliminate the tax exemption for crude oil from bitumen and kerogen-rich rock for the Superfund	–64	–85	–87	–88	–88	–89	–90	–92	–95	–95	–412	–873
Eliminate drawback for the OSLTF	–53	–70	–71	–72	–72	–72	–72	–72	–72	–72	–338	–698
Subtotal, modify OSLTF financing and Superfund excise taxes	–117	–155	–158	–160	–160	–161	–162	–164	–167	–167	–750	–1,571
Subtotal, modify fossil fuel taxation	–3,555	–4,767	–4,565	–4,478	–4,165	–4,246	–4,559	–4,775	–4,955	–5,104	–21,530	–45,169

Table S-6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
Expand the Secretary's authority to require electroning filing for forms and returns
Improve information reporting for reportable payments subject to backup withholding	–38	–87	–148	–202	–211	–221	–231	–241	–252	–276	–686	–1,907
Subtotal, enhance accuracy of tax information	–38	–87	–148	–202	–211	–221	–231	–241	–252	–276	–686	–1,907
Address taxpayer noncompliance with listed transactions:													
Extend statute of limitations for listed transactions	–23	–51	–64	–78	–76	–74	–73	–72	–70	–69	–292	–650
Impose liability on shareholders to collect unpaid income taxes of applicable corporations	–430	–448	–466	–485	–505	–525	–548	–571	–596	–622	–2,334	–5,196
Subtotal, address taxpayer noncompliance	–453	–499	–530	–563	–581	–599	–621	–643	–666	–691	–2,626	–5,846
Amend the centralized partnership audit regime to permit the carryover of a reduction in tax that exceeds a partner's tax liability	5	5	5	5	6	6	7	7	7	7	26	60
Incorporate Chapters 2/2A in centralized partnership audit regime proceedings
Authorize limited sharing of business tax return information to measure the economy more accurately
Require employers to withhold tax on failed nonqualified deferred compensation plans	–555	–580	–605	–631	–658	–687	–718	–752	–787	–824	–3,029	–6,797
Impose an affirmative requirement to disclose a position contrary to a regulation	–5	–7	–11	–11	–12	–12	–14	–14	–15	–15	–46	–116
Extend to six years the statute of limitations for certain tax assessments
Expand and increase penalties for noncompliant return preparation and e-filing and authorize IRS oversight of paid preparers:													
Expand and increase penalties for noncompliant return preparation and e-filing ⁶	–14	–31	–38	–45	–51	–53	–55	–58	–60	–63	–179	–468
Grant authority to IRS for oversight of all paid preparers ⁶	–25	–34	–45	–51	–50	–54	–58	–64	–70	–76	–205	–527
Subtotal, expand and increase penalties for noncompliant return preparation and e-filing and authorize IRS oversight of paid preparers	–39	–65	–83	–96	–101	–107	–113	–122	–130	–139	–384	–995
Address compliance in connection with tax responsibilities of expatriates	–1	–1	–1	–1	–1	–2	–2	–2	–2	–4	–13
Simplify foreign exchange gain or loss rules and exchange rate rules for individuals	1	2	2	2	3	3	3	3	3	3	10	25
Increase threshold for simplified foreign tax credit rules and reporting	14	25	27	29	31	31	32	32	32	34	126	287
Subtotal, improve tax administration and compliance	–1,070	–1,207	–1,344	–1,468	–1,524	–1,587	–1,657	–1,732	–1,810	–1,903	–6,613	–15,302

Table S-6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
Modernize rules, including those for digital assets:													
Modernize rules treating loans of securities as tax-free to include other asset classes and address income inclusion .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Provide for information reporting by certain financial institutions and digital asset brokers for purposes of exchange of information .....	.....	–48	–95	–179	–209	–222	–237	–251	–267	–287	–303	–753	–2,098
Require reporting by certain taxpayers of foreign digital asset accounts .....	.....	–50	–100	–188	–220	–234	–250	–264	–282	–302	–319	–792	–2,209
Amend the mark-to-market rules to include digital assets .....	.....	–4,846	–133	–146	–161	–177	–194	–214	–235	–259	–284	–5,463	–6,649
Subtotal, modernize rules, including those for digital assets .....	.....	–4,944	–328	–513	–590	–633	–681	–729	–784	–848	–906	–7,008	–10,956
Improve benefits tax administration:													
Clarify tax treatment of fixed indemnity health policies .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clarify tax treatment of on-demand pay arrangements .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rationalize funding for post-retirement medical and life insurance benefits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, improve benefits tax administration .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, receipt proposals	–6,124	–131,178	–276,603	–298,324	–268,247	–258,241	–261,941	–260,883	–255,973	–256,873	–263,480	–1,232,593	–2,531,743
Grand total, mandatory and receipt proposals	–6,253	–90,499	–188,471	–204,662	–177,967	–158,205	–160,212	–158,039	–149,772	–129,213	–198,329	–819,804	–1,615,369

¹ Estimates were not available at the time of Budget publication.² The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are as follows:

Improve access to behavioral healthcare in the private insurance market .....	.....	1,435	1,991	2,089	2,305	2,449	2,564	2,683	2,812	2,948	3,093	10,269	24,369
Require coverage of three primary care visits and three behavioral health visits without cost-sharing .....	.....	916	1,271	1,335	1,490	1,585	1,657	1,738	1,822	1,909	2,005	6,597	15,728
Allow selective basis boosts for bond-financed Low-Income Housing Credit projects .....	.....	2	29	140	354	617	895	1,148	1,359	1,561	1,769	1,142	7,874
Make adoption tax credit refundable and allow certain guardianship arrangements to qualify .....	.....	11	42	42	42	42	42	42	42	42	42	179	389
Capture savings to UI from RESEA allocation adjustment .....	.....	.....	24	62	115	158	195	225	250	–12	–54	359	963
Establish user fee for Electronic Visa Update System .....	.....	–47	–52	–58	–64	–72	–79	–88	–108	–118	–130	–293	–816
Fund the Federal Payment Levy Program via collections .....	.....	22	22	22	22	22	22	22	22	22	22	110	220
Total, receipt effects of mandatory proposals .....	.....	2,339	3,327	3,632	4,264	4,801	5,296	5,770	6,199	6,352	6,747	18,363	48,727

³ Represents the savings associated with continuing to provide dedicated funding, through a discretionary allocation adjustment, for program integrity activities to confirm program participants remain eligible to receive benefits.⁴ This proposal includes an intragovernmental transfer between the Federal Capital Revolving Fund (FCRF) and the Federal Building Fund (FBF). The collections and spending in the FBF, the receiving account, are not counted for PAYGO purposes because the proposal expects the PAYGO cost to be recorded in the FCRF. The intragovernmental transfers net to zero and are as follows:

Table S-6. Mandatory and Receipt Proposals—Continued

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals	
												2023–2027	2023–2032
Establish and capitalize the Federal Capital Revolving Fund		–1,004	104	217	321	259	103	.....	.....	.....	.....	.....	.....
⁵ Effects are included in the estimate of “Repeal the enhanced oil recovery credit.”													
⁶ The estimates for this proposal includes effects on outlays. The outlay effects included in the totals above are as follows:													
Provide income exclusion for student debt relief	1	1	21	24	27	29	1	103
Expand and increase penalties for noncompliant return preparation and e-filing	–6	–6	–6	–7	–7	–7	–8	–8	–8	–25	–63
Grant authority to IRS for oversight of all paid preparers	–12	–14	–21	–23	–19	–20	–21	–23	–25	–27	–89	–205
Total, outlay effects of receipt proposals	–12	–20	–27	–29	–25	–26	–7	–7	–6	–6	–113	–165

Table S-7. Funding Levels for Appropriated (“Discretionary”) Programs by Category

(Budget authority in billions of dollars)

	Actual ¹	CR ²	CAA ³	Request	Outyears										Totals	
	2021	2022	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2023-2027	2023-2032	
Base Discretionary Funding Allocation	1,374	1,393	1,473	1,582	1,643	1,670	1,703	1,728	1,754	1,780	1,807	1,834	1,862	8,326	17,362	
Non-Defense Shifts to Mandatory ⁴ .....	.....	.....	.....	-10	-10	-10	-10	-10	-11	-11	-11	-11	-12	-50	-106
Bureau of Indian Affairs .....	.....	.....	.....	—*	—*	—*	—*	-1	-1	-1	-1	-1	-1	-2	-5
Indian Health Service .....	.....	.....	.....	-9	-9	-10	-10	-10	-10	-10	-11	-11	-11	-48	-101
Non-Base Discretionary Funding (not included above): ⁵																
Emergency and COVID-19 Supplemental Funding	198	45	58	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Program Integrity	2	2	2	2	3	3	3	3	3	3	3	3	3	13	29	
Disaster Relief	17	17	19	20	11	11	11	11	11	11	11	11	11	64	119	
Wildfire Suppression	2	2	2	3	3	3	3	3	3	3	3	3	3	13	26	
21st Century Cures Appropriations	*	*	1	1	*	*	*	.....	.....	.....	.....	.....	.....	2	2
Total, Non-Base Funding	220	67	82	26	17	16	17	16	17	17	17	17	17	92	175	
Grand Total, Discretionary Budget Authority																
	1,594	1,461	1,555	1,598	1,650	1,676	1,709	1,734	1,759	1,786	1,812	1,839	1,867	8,367	17,431	
Memorandum: Presentation of base discretionary by defense and non-defense ⁶																
Defense Allocation ⁷	741	746	782	813	843	851	865	871	877	883	889	895	902	4,242	8,688	
Non-Defense Allocation	544	551	594	650	665	680	696	712	728	745	762	780	797	3,402	7,215	
Veterans Affairs Medical Care Program	90	96	97	119	136	139	142	145	149	152	156	159	163	681	1,459	
Memorandum: Presentation of base discretionary by security and nonsecurity ⁶																
Security Allocation	850	855	894	936	968	979	996	1,005	1,016	1,026	1,035	1,045	1,055	4,884	10,062	
Nonsecurity Allocation	434	442	482	527	540	552	565	578	589	602	616	630	644	2,761	5,841	
Veterans Affairs Medical Care Program	90	96	97	119	136	139	142	145	149	152	156	159	163	681	1,459	
Memorandum: Discretionary appropriations provided in the Infrastructure, Investment, and Jobs Act ⁸																
	.....	174	N/A	69	69	68	66	2	2	2	2	2	2	273	283

* Less than \$500 million.

¹ The 2021 actual level includes changes that occur after appropriations are enacted that are part of budget execution such as transfers, reestimates, and the rebasing as mandatory any changes in mandatory programs (CHIMPs) enacted in appropriations bills. The 2021 levels are adjusted to add back OMB's scoring of CHIMPs enacted in 2021 appropriations Acts for a better illustrative comparison with the 2023 request.

² At the time the 2023 Budget was prepared, 2022 appropriations remained incomplete and the 2022 column reflects at the account level annualized continuing appropriations provided under the Continuing Appropriations Act, 2022 (division A of Public Law 117-43, as amended by division A of Public Law 117-70, division A of Public Law 117-86, and Public Law 117-95; CR). The 2022 column also reflects enacted full-year emergency appropriations enacted in the Disaster Relief Supplemental Appropriations Act, 2022, the Afghanistan Supplemental Appropriations Act, 2022, and the Additional Afghanistan Supplemental Appropriations Act, 2022 (divisions B and C of Public Law 117-43 and division B of Public Law 117-70, respectively).

³ The 2023 Budget was finalized before 2022 appropriations were completed. To allow a high-level comparison of the 2023 Budget with enacted appropriations, this column provides a preliminary summary of 2022 enacted appropriations in the Consolidated Appropriations Act, 2022 (Public Law 117-103; CAA), using the Congressional Budget Office (CBO) estimate of the legislation (see CBO estimate for H.R. 2471, the Consolidated Appropriations Act, 2022 on CBO's website). CBO estimates of IIJA appropriations are not included since OMB includes its own estimate for 2022.

Table S-7. Funding Levels for Appropriated (“Discretionary”) Programs by Category—Continued

(Budget authority in billions of dollars)

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- ⁴ The 2023 Budget proposes to shift the Indian Health Service (IHS) in HHS as well as contract support costs and 105(l) leases within the Bureau of Indian Programs (BIA) in the Department of the Interior to the mandatory side of the Budget starting in 2023. See the “Budget Process” chapter of the *Analytical Perspectives* volume of the Budget for more information on these proposals.
- ⁵ The 2023 Budget presents funding for anomalous or above-base activities such as emergency requirements, program integrity, disaster relief, wildfire suppression, and 21st Century Cures appropriations outside of base allocations, which is largely consistent with allocation adjustments in the FY 2022 Congressional Budget Resolution (H.Con.Res. 14).
- ⁶ The section presents base discretionary funding by both defense and non-defense and by security and nonsecurity allocations. The definition of security and nonsecurity is the same as the definition specified in the Budget Control Act of 2011 with security including the Departments of Defense, Homeland Security, Veterans Affairs, the National Nuclear Security Administration, the International Budget Function (150), and the Intelligence Community Management Account and with all other discretionary programs in the nonsecurity category. This presentation of discretionary excludes the proposed shifts to mandatory.
- ⁷ The amounts in the 2023 Budget are based on the forthcoming National Security and National Defense strategies and the Department of Defense Future Years Defense Program, which includes a five-year appropriations plan and estimated expenditures necessary to support the programs, projects, and activities of the Department of Defense. After 2027, the Budget mechanically extrapolates the growth rate from the final year of the five-year appropriations plan.
- ⁸ Section 905(c) of division J of the Infrastructure Investment and Jobs Act (Public Law 117-58; IIJA) specified that amounts provided in division J and certain rescissions in section 90007 of IIJA should be considered as emergency discretionary appropriations. The amounts provided as discretionary appropriations in IIJA are summarized here, however, these amounts are kept separate from other discretionary amounts included above that are considered during the regular appropriations process.

Table S–8. 2023 Discretionary Request by Major Agency

(Budget authority in billions of dollars)

	2021	2022	2023	2023 Request Less 2021 Enacted	
	Actual ¹	CR ²	Request	Dollar	Percent
Base Discretionary Funding:					
Cabinet Departments:					
Agriculture ³	24.4	23.7	28.5	+4.2	+17.1%
Commerce	8.9	8.9	11.7	+2.8	+31.2%
Defense	703.7	709.2	773.0	+69.3	+9.8%
Education	73.0	73.0	88.3	+15.3	+20.9%
Energy (DOE) ⁴	41.9	41.8	48.2	+6.3	+15.1%
Health and Human Services (HHS) ⁵	108.6	110.4	138.0	+29.4	+27.1%
<i>Proposed IHS Shift to Mandatory (non-add)</i> ⁶	(6.5)	(6.6)	(9.1)	(+2.6)	N/A
<i>HHS, BA excluding IHS (non-add)</i>	(102.0)	(103.9)	(128.9)	(+26.9)	(+26.3%)
Homeland Security (DHS)	53.8	52.7	56.7	+2.9	+5.4%
Housing and Urban Development (HUD):					
<i>HUD program level</i>	59.6	60.3	71.9	+12.3	+20.5%
<i>HUD receipts</i>	-16.1	-13.1	-11.1	+5.0	N/A
Interior (DOI)	14.9	15.1	17.9	+3.0	+20.5%
<i>Proposed BIA Shift to Mandatory (non-add)</i> ⁶	(0.2)	(0.4)	(0.5)	(+0.2)	N/A
<i>DOI, BA excluding BIA (non-add)</i>	(14.6)	(14.7)	(17.5)	(+2.8)	(+19.3%)
Justice	33.5	33.6	37.7	+4.2	+12.5%
Labor	12.5	12.5	14.6	+2.2	+17.6%
State and International Programs ^{3,7}	57.5	57.9	67.6	+10.2	+17.7%
Transportation (DOT)	25.3	25.5	26.8	+1.5	+6.0%
Treasury ⁷	13.5	13.5	16.2	+2.7	+19.9%
Veterans Affairs	104.5	111.1	135.2	+30.7	+29.4%
Major Agencies:					
Corps of Engineers (Corps)	7.8	7.8	6.6	-1.2	-15.3%
Environmental Protection Agency	9.2	9.2	11.9	+2.6	+28.6%
General Services Administration	-0.9	-1.3	1.3	+2.2	N/A
National Aeronautics and Space Administration	23.3	23.3	26.0	+2.7	+11.6%
National Science Foundation	8.5	8.5	10.5	+2.0	+23.6%
Small Business Administration	0.8	0.8	0.9	+0.2	+21.0%
Social Security Administration ⁵	9.0	8.9	10.1	+1.1	+12.8%
Other Agencies	23.3	23.3	28.1	+4.8	+20.7%
Changes in mandatory program offsets ⁸	-26.0	-23.3	-34.7	-8.7	+33.5%
Subtotal, Base Discretionary Budget Authority (BA)	1,374.2	1,393.5	1,582.0	+207.8	+15.1%
<i>Subtotal, BA excluding programs shifted to mandatory</i>	<i>1,367.5</i>	<i>1,386.5</i>	<i>1,572.4</i>	<i>+205.0</i>	<i>+15.0%</i>

Table S-8. 2023 Discretionary Request by Major Agency—Continued

(Budget authority in billions of dollars)

	2021	2022	2023	2023 Request Less 2021 Enacted	
	Actual ¹	CR ²	Request	Dollar	Percent
Non-Base Discretionary Funding:					
Emergency Requirements and COVID-19 Supplemental Funding:					
Agriculture	1.0	11.6	.....	-1.0	N/A
Commerce	0.3	0.4	.....	-0.3	N/A
Defense	1.0	7.4	.....	-1.0	N/A
Education	81.6	.....	.....	-81.6	N/A
Energy	-2.3	0.0	.....	+2.3	N/A
Health and Human Services	73.8	5.5	.....	-73.8	N/A
Homeland Security	2.8	1.0	.....	-2.8	N/A
Housing and Urban Development	0.7	5.0	.....	-0.7	N/A
Interior	0.4	0.6	.....	-0.4	N/A
Justice	0.6	0.1	.....	-0.6	N/A
Labor	1.5	.....	.....	-1.5	N/A
State and International Programs	5.9	3.4	.....	-5.9	N/A
Transportation	27.0	2.7	.....	-27.0	N/A
Treasury	0.5	.....	.....	-0.5	N/A
Corps of Engineers (Corps) .....	.....	5.7	.....	.....	N/A
Small Business Administration	2.0	1.2	.....	-2.0	N/A
Other Agencies	0.9	0.4	.....	-0.9	N/A
Subtotal, Emergency Requirements	197.8	45.1	.....	-197.8	N/A
Program Integrity:					
Health and Human Services	0.5	0.5	0.6	+0.1	+16.1%
Labor	0.1	0.1	0.3	+0.2	+210.8%
Social Security Administration	1.3	1.3	1.5	+0.2	+16.1%
Subtotal, Program Integrity	1.9	1.9	2.3	+0.5	+24.7%
Disaster Relief:					
Homeland Security	17.1	17.1	19.7	+2.6	+15.2%
Small Business Administration	0.1	0.1	0.1	.....	.....
Subtotal, Disaster Relief	17.3	17.3	19.9	+2.6	+15.0%
Wildfire Suppression:					
Agriculture	2.0	2.0	2.2	+0.2	+8.3%
Interior	0.3	0.3	0.3	+	+9.7%
Subtotal, Wildfire Suppression	2.4	2.4	2.6	+0.2	+8.5%
21st Century Cures appropriations:					
Health and Human Services	0.5	0.5	1.1	+0.7	+139.5%
Subtotal, Non-Base Discretionary Funding	219.8	67.1	25.9	-193.9	-88.2%

Table S-8. 2023 Discretionary Request by Major Agency—Continued

(Budget authority in billions of dollars)

	2021	2022	2023	2023 Request Less 2021 Enacted	
	Actual ¹	CR ²	Request	Dollar	Percent
Total, Discretionary BA	1,594.0	1,460.5	1,607.9	+13.9	+0.9%
<i>Total, BA excluding programs shifted to mandatory</i>	<i>1,587.2</i>	<i>1,453.6</i>	<i>1,598.3</i>	<i>+11.1</i>	<i>+0.7%</i>
<i>Memorandum - Comparison of 2022 Omnibus to 2023 Request:⁹</i>					
		<i>2022 CAA</i>	<i>2023 Request</i>	<i>2023 Request Less 2022 CAA</i>	
<i>Total, Base Discretionary Funding</i>		<i>1,472.9</i>	<i>1,582.0</i>	<i>+109.0</i>	<i>+7.4%</i>
<i>Base Discretionary by Defense and Non-Defense:</i>					
<i>Defense</i>		<i>782.2</i>	<i>813.3</i>	<i>+31.2</i>	<i>+4.0%</i>
<i>Non-Defense</i>		<i>593.6</i>	<i>649.9</i>	<i>+56.3</i>	<i>+9.5%</i>
<i>Veterans Affairs Medical Care Program</i>		<i>97.2</i>	<i>118.7</i>	<i>+21.5</i>	<i>+22.2%</i>
<i>Base Discretionary by Security and Nonsecurity:¹⁰</i>					
<i>Security</i>		<i>894.2</i>	<i>935.9</i>	<i>+41.7</i>	<i>+4.7%</i>
<i>Nonsecurity</i>		<i>481.6</i>	<i>527.3</i>	<i>+45.8</i>	<i>+9.5%</i>
<i>Veterans Affairs Medical Care Program</i>		<i>97.2</i>	<i>118.7</i>	<i>+21.5</i>	<i>+22.2%</i>

* Less than \$50 million.

¹ The 2021 actual level includes changes that occur after appropriations are enacted that are part of budget execution such as transfers, reestimates, and the rebasing as mandatory any changes in mandatory programs (CHIMPs) enacted in appropriations bills. The 2021 levels are adjusted to add back OMB's scoring of CHIMPs enacted in 2021 appropriations Acts for a better illustrative comparison with the 2023 request.

² At the time the 2023 Budget was prepared, 2022 appropriations remained incomplete and the 2022 column reflects at the account level annualized continuing appropriations provided under the Continuing Appropriations Act, 2022 (division A of Public Law 117-43, as amended by division A of Public Law 117-70, division A of Public Law 117-86, and Public Law 117-95; CR). The 2022 column also reflects enacted full-year emergency appropriations enacted in the Disaster Relief Supplemental Appropriations Act, 2022, the Afghanistan Supplemental Appropriations Act, 2022, and the Additional Afghanistan Supplemental Appropriations Act, 2022 (divisions B and C of Public Law 117-43 and division B of Public Law 117-70, respectively).

³ Funding for Food for Peace Title II Grants is included in the State and International Programs total. Although the funds are appropriated to the Department of Agriculture, the funds are administered by the U.S. Agency for International Development (USAID).

⁴ The Department of Energy base total in 2021 includes an appropriation of \$2.3 billion that had been designated as emergency in Public Law 116-260 since the activities were for regular operations and not emergency purposes.

⁵ 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.

⁶ The 2023 Budget proposes to shift the Indian Health Service (IHS) in HHS as well as contract support costs and 105(l) leases within the Bureau of Indian Programs (BIA) in DOI to the mandatory side of the Budget starting in 2023. See the "Budget Process" chapter of the *Analytical Perspectives* volume of the Budget for more information on these proposals.

⁷ The State and International Programs total includes funding for the Department of State, USAID, Treasury International, and 11 international agencies while the Treasury total excludes Treasury's International Programs.

⁸ The limitation enacted and proposed in the Justice Department's Crime Victims Fund program and cancellations in the Children's Health Insurance Program in HHS make up the bulk of these offsets.

⁹ The 2023 Budget was finalized before 2022 appropriations were completed. To allow a high-level comparison of the 2023 Budget with enacted appropriations, this memorandum section provides a preliminary summary of 2022 enacted base appropriations in the Consolidated Appropriations Act, 2022 (Public Law 117-103; CAA), using the Congressional Budget Office (CBO) estimate of the legislation (see CBO estimate for H.R. 2471, the Consolidated Appropriations Act, 2022 on CBO's website). This presentation of discretionary excludes the proposed shifts to mandatory.

¹⁰ The definition of security and nonsecurity is the same as the definition specified in the Budget Control Act of 2011 with security including the Departments of Defense, Homeland Security, Veterans Affairs, the National Nuclear Security Administration, the International Budget Function (150), and the Intelligence Community Management Account and with all other discretionary programs in the nonsecurity category.

Table S-9. Economic Assumptions¹

(Calendar years)

	Actual	Projections											
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Gross Domestic Product (GDP):													
Nominal level, billions of dollars	20,894	22,899	24,631	25,853	26,966	28,064	29,200	30,380	31,626	32,957	34,382	35,877	37,437
Percent change, nominal GDP, year/year	-2.2	9.6	7.6	5.0	4.3	4.1	4.0	4.0	4.1	4.2	4.3	4.3	4.3
Real GDP, percent change, year/year	-3.4	5.5	4.2	2.8	2.2	2.0	2.0	2.0	2.1	2.2	2.3	2.3	2.3
Real GDP, percent change, Q4/Q4	-2.3	5.1	3.8	2.5	2.1	2.0	2.0	2.0	2.1	2.2	2.3	2.3	2.3
GDP chained price index, percent change, year/year	1.3	3.9	3.3	2.1	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Consumer Price Index,² percent change, year/year	1.2	4.6	4.7	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Interest rates, percent:³													
91-day Treasury bills ⁴	0.4	*	0.2	0.9	1.6	1.9	2.1	2.2	2.3	2.3	2.3	2.3	2.3
10-year Treasury notes	0.9	1.5	2.1	2.5	2.7	2.8	3.0	3.1	3.1	3.2	3.2	3.2	3.3
Unemployment rate, civilian, percent³	8.1	5.4	3.9	3.6	3.7	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8

* 0.05 percent or less

Note: A more detailed table of economic assumptions appears in Chapter 2, "Economic Assumptions and Overview," in the *Analytical Perspectives* volume of the Budget.¹ The Administration's forecast was finalized on November 10, 2021.² Seasonally adjusted CPI for all urban consumers.³ Annual average.⁴ Average rate, secondary market (bank discount basis).

Table S-10. Federal Government Financing and Debt

(Dollar amounts in billions)

	Actual	Estimate										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Financing:												
Unified budget deficit:												
Primary deficit	2,423	1,058	758	724	766	680	622	725	565	667	663	692
Net interest	352	357	396	476	564	648	729	808	879	948	1,019	1,092
Unified budget deficit	2,775	1,415	1,154	1,201	1,330	1,328	1,352	1,533	1,443	1,614	1,682	1,784
As a percent of GDP	12.4%	5.8%	4.5%	4.5%	4.8%	4.6%	4.5%	4.9%	4.4%	4.7%	4.7%	4.8%
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities: ¹												
Change in Treasury operating cash balance	-1,567	535	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net disbursements of credit financing accounts:												
Direct loan and Troubled Asset Relief Program (TARP)												
equity purchase accounts	-18	147	42	32	38	11	24	19	19	17	20	27
Guaranteed loan accounts	310	219	3	7	8	7	6	6	5	5	5	5
Net purchases of non-Federal securities by the National												
Railroad Retirement Investment Trust (NRRIT)	4	-1	-2	-2	-2	-2	-1	-1	-2	-2	-1	-1
Net change in other financial assets and liabilities ²	-237	238	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, changes in financial assets and liabilities	-1,508	1,138	44	37	44	17	28	23	22	20	23	31
Seigniorage on coins	-*	-*	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total, other transactions affecting borrowing from the public	-1,508	1,137	43	37	43	16	28	23	22	20	23	30
Total, requirement to borrow from the public (equals change in debt held by the public)	1,267	2,552	1,197	1,237	1,373	1,344	1,380	1,555	1,465	1,634	1,705	1,815
Changes in Debt Subject to Statutory Limitation:												
Change in debt held by the public	1,267	2,552	1,197	1,237	1,373	1,344	1,380	1,555	1,465	1,634	1,705	1,815
Change in debt held by Government accounts	216	354	104	136	29	13	-146	-252	-148	-282	-281	-374
Change in other factors	-2	1	1	1	-*	*	1	1	*	-1	-1	-1
Total, change in debt subject to statutory limitation	1,481	2,907	1,302	1,374	1,402	1,358	1,235	1,304	1,317	1,352	1,423	1,440
Debt Subject to Statutory Limitation, End of Year:												
Debt issued by Treasury	28,365	31,271	32,572	33,945	35,347	36,704	37,938	39,241	40,558	41,909	43,332	44,772
Adjustment for discount, premium, and coverage ³	36	38	39	40	40	40	41	42	43	43	43	43
Total, debt subject to statutory limitation ⁴	28,401	31,309	32,611	33,984	35,386	36,744	37,979	39,283	40,600	41,952	43,374	44,814
Debt Outstanding, End of Year:												
Gross Federal debt: ⁵												
Debt issued by Treasury	28,365	31,271	32,572	33,945	35,347	36,704	37,938	39,241	40,558	41,909	43,332	44,772
Debt issued by other agencies	21	21	21	21	22	22	22	22	22	23	24	25
Total, gross Federal debt	28,386	31,292	32,593	33,966	35,368	36,726	37,960	39,263	40,580	41,933	43,356	44,797
As a percent of GDP	127.0%	129.0%	127.5%	127.2%	127.3%	127.0%	126.2%	125.4%	124.4%	123.3%	122.1%	120.9%

Table S-10. Federal Government Financing and Debt—Continued

(Dollar amounts in billions)

	Actual 2021	Estimate										
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Held by:												
Debt held by Government accounts	6,102	6,456	6,560	6,695	6,725	6,738	6,592	6,340	6,192	5,911	5,629	5,256
Debt held by the public ⁶	22,284	24,836	26,033	27,271	28,644	29,988	31,368	32,923	34,388	36,022	37,727	39,542
As a percent of GDP	99.7%	102.4%	101.8%	102.2%	103.1%	103.7%	104.3%	105.2%	105.4%	105.9%	106.3%	106.7%
Debt Held by the Public Net of Financial Assets:												
Debt held by the public	22,284	24,836	26,033	27,271	28,644	29,988	31,368	32,923	34,388	36,022	37,727	39,542
Less financial assets net of liabilities:												
Treasury operating cash balance	215	750	750	750	750	750	750	750	750	750	750	750
Credit financing account balances:												
Direct loan and TARP equity purchase accounts	1,595	1,742	1,784	1,816	1,854	1,865	1,889	1,908	1,926	1,943	1,963	1,990
Guaranteed loan accounts	-156	63	66	72	80	87	93	99	105	110	115	120
Government-sponsored enterprise stock ⁷	221	221	221	221	221	221	221	221	221	221	221	221
Air carrier worker support warrants and notes ⁸	15	15	15	15	14	13	13	12	12	6	.....	.....
Emergency capital investment fund securities .....	.....	3	3	3	3	3	3	3	3	3	2	2
Non-Federal securities held by NRRIT	28	26	25	23	22	20	19	17	16	14	13	11
Other assets net of liabilities	-307	-69	-69	-69	-69	-69	-69	-69	-69	-69	-69	-69
Total, financial assets net of liabilities	1,611	2,751	2,795	2,832	2,875	2,891	2,919	2,941	2,963	2,977	2,994	3,025
Debt held by the public net of financial assets	20,673	22,085	23,238	24,439	25,769	27,097	28,449	29,982	31,425	33,045	34,732	36,516
As a percent of GDP	92.5%	91.0%	90.9%	91.6%	92.7%	93.7%	94.6%	95.8%	96.4%	97.1%	97.8%	98.6%

* \$500 million or less.

¹ A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a negative sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a negative sign. More information on the levels and changes to the operating cash balance is available in Chapter 4, "Federal Borrowing and Debt" in the *Analytical Perspectives* volume of the Budget.

² Includes checks outstanding, accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.

³ Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.

⁴ The statutory debt limit is \$31,381 billion, as enacted on December 16, 2021.

⁵ Treasury securities held by the public and zero-coupon bonds held by Government accounts are almost all measured at sales price plus amortized discount or less amortized premium. Agency debt securities are almost all measured at face value. Treasury securities in the Government account series are otherwise measured at face value less unrealized discount (if any).

⁶ At the end of 2021, the Federal Reserve Banks held \$5,433.2 billion of Federal securities and the rest of the public held \$16,850.9 billion. Debt held by the Federal Reserve Banks is not estimated for future years.

⁷ Treasury's warrants to purchase 79.9 percent of the common stock of the enterprises expire after September 7, 2028. The warrants were valued at \$5 billion at the end of 2021.

⁸ Portions of the notes and warrants issued under the Air carrier worker support program (Payroll support program) are scheduled to expire in 2025, 2026, 2030, and 2031.