Summary Tables

Table S–1. Budget Totals

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Budget totals in billions of dollars:														
Receipts	4,897	4,802	5,036	5,419	5,773	6,080	6,400	6,669	6,953	7,264	7,601	7,991	28,708	65,187
Outlays	6,273	6,372	6,883	7,091	7,294	7,589	8,003	8,205	8,639	9,040	9,472	10,026	36,860	82,242
Deficit [1]	1,376	1,569	1,846	1,671	1,521	1,509	1,604	1,536	1,686	1,776	1,871	2,035	8,151	17,054
Debt held by the public	24,252	25,910	27,783	29,592	31,233	32,851	34,517	36,106	37,838	39,650	41,553	43,619		
Debt held by the public net of financial assets	22,049	23,619	25,465	27,137	28,658	30,167	31,771	33,306	34,997	36,776	38,647	40,681		
Gross domestic product (GDP)	25,000	26,336	27,238	28,432	29,679	30,909	32,188	33,534	34,968	36,489	38,076	39,732		
Budget totals as a percent of GDP:														
Receipts	19.6%	18.2%	18.5%	19.1%	19.5%	19.7%	19.9%	19.9%	19.9%	19.9%	20.0%	20.1%	19.3%	19.6%
Outlays	25.1%	24.2%	25.3%	24.9%	24.6%	24.6%	24.9%	24.5%	24.7%	24.8%	24.9%	25.2%	24.8%	24.8%
Deficit	5.5%	6.0%	6.8%	5.9%	5.1%	4.9%	5.0%	4.6%	4.8%	4.9%	4.9%	5.1%	5.5%	5.2%
Debt held by the public	97.0%	98.4%	102.0%	104.1%	105.2%	106.3%	107.2%	107.7%	108.2%	108.7%	109.1%	109.8%		
Debt held by the public net of financial assets	88.2%	89.7%	93.5%	95.4%	96.6%	97.6%	98.7%	99.3%	100.1%	100.8%	101.5%	102.4%		
Memorandum, totals standardized to 12 monthly benefit payments: [2]														
Receipts	4,897	4,802	5,036	5,419	5,773	6,080	6,400	6,669	6,953	7,264	7,601	7,991	28,708	65,187
Outlays	6,209	6,366	6,954	7,091	7,294	7,589	7,897	8,312	8,639	9,040	9,472	9,880	36,825	82,167
Deficit	1,312	1,563	1,918	1,671	1,521	1,509	1,497	1,642	1,686	1,776	1,871	1,888	8,116	16,980
As a percent of GDP:														
Receipts	19.6%	18.2%	18.5%	19.1%	19.5%	19.7%	19.9%	19.9%	19.9%	19.9%	20.0%	20.1%	19.3%	19.6%
Outlays	24.8%	24.2%	25.5%	24.9%	24.6%	24.6%	24.5%	24.8%	24.7%	24.8%	24.9%	24.9%	24.8%	24.8%
Deficit	5.2%	5.9%	7.0%	5.9%	5.1%	4.9%	4.7%	4.9%	4.8%	4.9%	4.9%	4.8%	5.5%	5.2%
Memorandum, real net interest:														
Real net interest in billions of dollars	–1,064	–513	177	242	249	254	271	298	337	375	417	447	1,192	3,066
Real net interest as a percent of GDP	–4.3%	–1.9%	0.6%	0.9%	0.8%	0.8%	0.8%	0.9%	1.0%	1.0%	1.1%	1.1%	0.8%	0.9%

[1] The estimated deficit for 2023 is based on partial year actual data and generally incorporates actuals through January.

[2] When October 1 falls on a weekend, certain mandatory benefit payments are accelerated to the previous business day, and as a result certain fiscal years can have 11 or 13 benefit payments rather than 12 payments.

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

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Projected deficits in the baseline	**1,376**	**1,726**	**1,863**	**1,897**	**1,798**	**1,735**	**1,890**	**1,800**	**2,008**	**2,103**	**2,282**	**2,535**	**9,184**	**19,912**
Percent of GDP	5.5%	6.6%	6.8%	6.7%	6.1%	5.6%	5.9%	5.4%	5.7%	5.8%	6.0%	6.4%		
Proposals in the 2024 Budget:														
Lowering everyday costs for the American people:														
Reduce the cost of child care, early learning, housing, higher education, healthcare, and drugs	....	....	26	49	92	120	125	136	130	137	143	143	412	1,100
Offset by tax reforms to ensure the wealthiest Americans and multinational corporations pay at least a minimum tax rate and reforming taxation of stock buybacks	....	–22	–65	–119	–119	–118	–121	–123	–126	–123	–124	–131	–541	–1,168
Subtotal, lowering everyday costs for the American people	....	–22	–39	–70	–27	3	5	13	4	14	18	12	–129	–67
Invest in working families, by cutting taxes for working people and families with children, providing paid leave, and improving home care	....	6	278	104	46	52	62	91	96	102	109	120	543	1,060
Strengthen public health and improve health outcomes	....	....	9	32	47	48	43	47	45	49	52	57	178	428
Raise the corporate income tax rate to 28 percent	....	–89	–137	–127	–125	–130	–138	–138	–133	–134	–132	–133	–656	–1,326
Close Medicare tax loopholes and increase Medicare tax for people making over $400,000	....	–27	–52	–55	–55	–59	–63	–66	–70	–73	–77	–81	–284	–650
Additional investments and reforms	....	–20	–69	–101	–149	–121	–172	–181	–223	–234	–323	–403	–611	–1,976
Debt service and other interest effects	....	–4	–7	–9	–15	–19	–24	–31	–40	–49	–60	–72	–74	–326
Total proposals in the 2024 Budget	**.........**	**–156**	**–17**	**–226**	**–277**	**–227**	**–287**	**–264**	**–321**	**–327**	**–411**	**–501**	**–1,033**	**–2,857**
Resulting deficits in the 2024 Budget	**1,376**	**1,569**	**1,846**	**1,671**	**1,521**	**1,509**	**1,604**	**1,536**	**1,686**	**1,776**	**1,871**	**2,035**	**8,151**	**17,054**
Percent of GDP	5.5%	6.0%	6.8%	5.9%	5.1%	4.9%	5.0%	4.6%	4.8%	4.9%	4.9%	5.1%		

Table S–3. Baseline by Category [1]

(In billions of dollars)

													Totals	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024–2028	2024–2033
Outlays:														
Discretionary programs:														
Defense	752	800	880	902	912	926	944	965	988	1,010	1,034	1,058	4,563	9,619
Non-defense	912	936	992	986	1,011	1,024	1,028	1,047	1,072	1,093	1,117	1,141	5,041	10,510
Subtotal, discretionary programs	1,664	1,736	1,872	1,888	1,923	1,950	1,972	2,012	2,059	2,103	2,151	2,199	9,605	20,129
Mandatory programs:														
Social Security	1,212	1,346	1,459	1,553	1,646	1,742	1,842	1,943	2,046	2,152	2,261	2,371	8,242	19,014
Medicare	747	821	842	959	1,033	1,117	1,276	1,223	1,388	1,482	1,596	1,844	5,226	12,759
Medicaid	592	608	556	581	617	652	693	731	774	826	874	926	3,098	7,228
Other mandatory programs	1,581	1,200	1,060	986	1,002	993	1,063	1,038	1,093	1,110	1,150	1,220	5,103	10,715
Subtotal, mandatory programs	4,133	3,975	3,916	4,078	4,298	4,503	4,874	4,935	5,300	5,570	5,881	6,361	21,670	49,717
Net interest	476	665	796	842	882	929	984	1,053	1,133	1,220	1,310	1,393	4,433	10,543
Total outlays	6,273	6,376	6,584	6,808	7,103	7,382	7,830	8,000	8,493	8,894	9,342	9,954	35,707	80,389
Receipts:														
Individual income taxes	2,632	2,337	2,382	2,472	2,770	2,991	3,159	3,319	3,500	3,696	3,886	4,078	13,774	32,254
Corporation income taxes	425	438	470	486	467	474	485	488	490	495	472	489	2,383	4,816
Social insurance and retirement receipts:														
Social Security payroll taxes	1,066	1,198	1,209	1,265	1,327	1,382	1,452	1,511	1,575	1,642	1,709	1,807	6,635	14,879
Medicare payroll taxes	339	357	369	387	406	425	447	467	489	511	534	566	2,034	4,601
Unemployment insurance	66	55	56	58	60	63	66	69	70	70	71	73	303	656
Other retirement	12	13	13	14	15	15	16	17	18	19	19	21	74	167
Excise taxes	88	88	97	97	100	101	101	104	107	107	113	116	497	1,044
Estate and gift taxes	33	21	24	26	27	41	42	45	47	50	54	57	161	414
Customs duties	100	102	61	50	52	54	56	58	60	63	55	57	273	566
Deposits of earnings, Federal Reserve System	107	....	....	14	36	54	65	69	72	78	85	91	170	567
Other miscellaneous receipts	30	39	38	41	44	46	49	53	57	60	62	63	219	513
Total receipts	4,897	4,650	4,721	4,910	5,305	5,647	5,940	6,200	6,485	6,791	7,060	7,418	26,523	60,478
Deficit	**1,376**	**1,726**	**1,863**	**1,897**	**1,798**	**1,735**	**1,890**	**1,800**	**2,008**	**2,103**	**2,282**	**2,535**	**9,184**	**19,912**
Net interest	476	665	796	842	882	929	984	1,053	1,133	1,220	1,310	1,393	4,433	10,543
Primary deficit	900	1,061	1,068	1,056	916	806	906	747	874	882	971	1,142	4,752	9,368
On-budget deficit	1,361	1,712	1,757	1,757	1,637	1,541	1,670	1,539	1,709	1,762	1,901	2,139	8,361	17,412
Off-budget deficit	15	14	106	141	161	195	221	261	299	340	380	396	823	2,500
Memorandum, totals standardized to 12 monthly benefit payments: [2]														
Receipts	4,897	4,650	4,721	4,910	5,305	5,647	5,940	6,200	6,485	6,791	7,060	7,418	26,523	60,478
Outlays	6,209	6,368	6,656	6,808	7,103	7,382	7,724	8,107	8,493	8,894	9,342	9,807	35,673	80,315
Deficit	1,312	1,718	1,935	1,897	1,798	1,735	1,784	1,907	2,008	2,103	2,282	2,389	9,150	19,837

[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.

[2] When October 1 falls on a weekend, certain mandatory benefit payments are accelerated to the previous business day, and as a result certain fiscal years can have 11 or 13 benefit payments rather than 12 payments.

Table S–4. Proposed Budget by Category

(In billions of dollars)

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Outlays:														
Discretionary programs:														
Defense	752	800	885	906	907	921	941	953	963	970	978	984	4,559	9,408
Non-defense	912	936	1,015	1,010	1,029	1,034	1,024	1,029	1,044	1,055	1,075	1,095	5,112	10,410
Subtotal, discretionary programs	1,664	1,736	1,900	1,916	1,936	1,955	1,964	1,983	2,007	2,026	2,052	2,079	9,671	19,818
Mandatory programs:														
Social Security	1,212	1,346	1,459	1,553	1,646	1,742	1,842	1,943	2,046	2,152	2,261	2,371	8,242	19,014
Medicare	747	821	842	958	1,028	1,104	1,252	1,198	1,358	1,451	1,564	1,770	5,183	12,525
Medicaid	592	608	558	582	620	656	699	743	790	848	904	967	3,115	7,366
Other mandatory programs	1,581	1,200	1,335	1,251	1,196	1,222	1,286	1,317	1,345	1,391	1,440	1,518	6,290	13,302
Subtotal, mandatory programs	4,133	3,975	4,194	4,343	4,490	4,724	5,078	5,200	5,539	5,843	6,169	6,626	22,829	52,207
Net interest	476	661	789	833	867	910	960	1,022	1,093	1,171	1,250	1,321	4,359	10,217
Total outlays	6,273	6,372	6,883	7,091	7,294	7,589	8,003	8,205	8,639	9,040	9,472	10,026	36,860	82,242
Receipts:														
Individual income taxes	2,632	2,328	2,390	2,617	2,849	3,029	3,206	3,366	3,543	3,732	3,948	4,154	14,091	32,835
Corporation income taxes	425	546	666	733	734	740	759	763	763	771	779	803	3,632	7,512
Social insurance and retirement receipts:														
Social Security payroll taxes	1,066	1,198	1,208	1,263	1,325	1,379	1,450	1,508	1,573	1,640	1,707	1,805	6,625	14,857
Medicare payroll taxes	339	409	464	485	509	533	563	588	616	645	675	715	2,555	5,795
Unemployment insurance	66	55	56	58	60	63	66	68	70	70	71	73	303	655
Other retirement	12	13	13	14	15	15	16	17	18	19	19	21	74	167
Excise taxes	88	91	114	114	119	121	121	125	128	130	137	141	589	1,250
Estate and gift taxes	33	21	25	28	29	45	47	52	52	57	63	68	175	466
Customs duties	100	102	61	50	52	54	56	58	60	63	55	57	273	566
Deposits of earnings, Federal Reserve System	107	....	....	14	36	54	65	69	72	78	85	91	170	567
Other miscellaneous receipts	30	39	38	42	45	46	50	54	57	60	62	63	220	517
Total receipts	4,897	4,802	5,036	5,419	5,773	6,080	6,400	6,669	6,953	7,264	7,601	7,991	28,708	65,187
Deficit	**1,376**	**1,569**	**1,846**	**1,671**	**1,521**	**1,509**	**1,604**	**1,536**	**1,686**	**1,776**	**1,871**	**2,035**	**8,151**	**17,054**
Net interest	476	661	789	833	867	910	960	1,022	1,093	1,171	1,250	1,321	4,359	10,217
Primary deficit	900	909	1,058	839	654	599	643	513	593	605	620	714	3,792	6,837
On-budget deficit	1,361	1,555	1,739	1,529	1,357	1,311	1,380	1,272	1,385	1,432	1,488	1,635	7,316	14,529
Off-budget deficit	15	14	107	143	164	198	223	263	301	343	383	399	835	2,526
Memorandum, totals standardized to 12 monthly benefit payments: [1]														
Receipts	4,897	4,802	5,036	5,419	5,773	6,080	6,400	6,669	6,953	7,264	7,601	7,991	28,708	65,187
Outlays	6,209	6,366	6,954	7,091	7,294	7,589	7,897	8,312	8,639	9,040	9,472	9,880	36,825	82,167
Deficit	1,312	1,563	1,918	1,671	1,521	1,509	1,497	1,642	1,686	1,776	1,871	1,888	8,116	16,980

[1] When October 1 falls on a weekend, certain mandatory benefit payments are accelerated to the previous business day, and as a result certain fiscal years can have 11 or 13 benefit payments rather than 12 payments.

Table S–5. Proposed Budget by Category as a Percent of GDP

(As a percent of GDP)

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Averages 2024–2028	Averages 2024–2033
Outlays:														
Discretionary programs:														
Defense	3.0	3.0	3.2	3.2	3.1	3.0	2.9	2.8	2.8	2.7	2.6	2.5	3.1	2.9
Non-defense	3.6	3.6	3.7	3.6	3.5	3.3	3.2	3.1	3.0	2.9	2.8	2.8	3.5	3.2
Subtotal, discretionary programs	6.7	6.6	7.0	6.7	6.5	6.3	6.1	5.9	5.7	5.6	5.4	5.2	6.5	6.0
Mandatory programs:														
Social Security	4.8	5.1	5.4	5.5	5.5	5.6	5.7	5.8	5.9	5.9	5.9	6.0	5.5	5.7
Medicare	3.0	3.1	3.1	3.4	3.5	3.6	3.9	3.6	3.9	4.0	4.1	4.5	3.5	3.7
Medicaid	2.4	2.3	2.0	2.0	2.1	2.1	2.2	2.2	2.3	2.3	2.4	2.4	2.1	2.2
Other mandatory programs	6.3	4.6	4.9	4.4	4.0	4.0	4.0	3.9	3.8	3.8	3.8	3.8	4.3	4.0
Subtotal, mandatory programs	16.5	15.1	15.4	15.3	15.1	15.3	15.8	15.5	15.8	16.0	16.2	16.7	15.4	15.7
Net interest	1.9	2.5	2.9	2.9	2.9	2.9	3.0	3.0	3.1	3.2	3.3	3.3	2.9	3.1
Total outlays	25.1	24.2	25.3	24.9	24.6	24.6	24.9	24.5	24.7	24.8	24.9	25.2	24.8	24.8
Receipts:														
Individual income taxes	10.5	8.8	8.8	9.2	9.6	9.8	10.0	10.0	10.1	10.2	10.4	10.5	9.5	9.9
Corporation income taxes	1.7	2.1	2.4	2.6	2.5	2.4	2.4	2.3	2.2	2.1	2.0	2.0	2.4	2.3
Social insurance and retirement receipts:														
Social Security payroll taxes	4.3	4.5	4.4	4.4	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Medicare payroll taxes	1.4	1.6	1.7	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.7	1.7
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	*	*	*	*	*	*	*	0.1	0.1	0.1	0.1	0.1	*	0.1
Excise taxes	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Estate and gift taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	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	0.1	0.1	0.2	0.2
Deposits of earnings, Federal Reserve System	0.4	....	....	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2
Other miscellaneous receipts	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2
Total receipts	19.6	18.2	18.5	19.1	19.5	19.7	19.9	19.9	19.9	19.9	20.0	20.1	19.3	19.6
Deficit	**5.5**	**6.0**	**6.8**	**5.9**	**5.1**	**4.9**	**5.0**	**4.6**	**4.8**	**4.9**	**4.9**	**5.1**	**5.5**	**5.2**
Net interest	1.9	2.5	2.9	2.9	2.9	2.9	3.0	3.0	3.1	3.2	3.3	3.3	2.9	3.1
Primary deficit	3.6	3.5	3.9	3.0	2.2	1.9	2.0	1.5	1.7	1.7	1.6	1.8	2.6	2.1
On-budget deficit	5.4	5.9	6.4	5.4	4.6	4.2	4.3	3.8	4.0	3.9	3.9	4.1	5.0	4.5
Off-budget deficit	0.1	0.1	0.4	0.5	0.6	0.6	0.7	0.8	0.9	0.9	1.0	1.0	0.6	0.7
Memorandum, totals standardized to 12 monthly benefit payments: [1]														
Receipts	19.6	18.2	18.5	19.1	19.5	19.7	19.9	19.9	19.9	19.9	20.0	20.1	19.3	19.6
Outlays	24.8	24.2	25.5	24.9	24.6	24.6	24.5	24.8	24.7	24.8	24.9	24.9	24.8	24.8
Deficit	5.2	5.9	7.0	5.9	5.1	4.9	4.7	4.9	4.8	4.9	4.9	4.8	5.5	5.2

*0.05 percent of GDP or less.

[1] When October 1 falls on a weekend, certain mandatory benefit payments are accelerated to the previous business day, and as a result certain fiscal years can have 11 or 13 benefit payments rather than 12 payments.

Table S–6. Mandatory and Receipt Proposals

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

												Totals	
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024–2028	2024–2033
Mandatory initiatives and savings:													
Lowering everyday costs for the American people:													
Reduce the cost of child care, early learning, prescription drugs, healthcare, postsecondary education, and housing:													
Reduce the cost of child care and early learning:													
Department of Health and Human Services:													
Expand access to affordable, quality child care for low- and middle-income families	....	9,900	16,400	32,200	43,800	47,600	52,000	53,100	54,800	56,600	57,900	149,900	424,300
Expand access to free, universal preschool	....	5,000	7,000	8,000	15,000	20,000	25,000	25,000	30,000	32,500	32,500	55,000	200,000
Account for child care and preschool interaction	....	....	....	....	–2,600	–3,100	–3,600	–3,600	–3,700	–3,800	–3,900	–5,700	–24,300
Subtotal, reduce the cost of child care and early learning	....	14,900	23,400	40,200	56,200	64,500	73,400	74,500	81,100	85,300	86,500	199,200	600,000
Reduce the cost of prescription drugs:													
Department of Health and Human Services (HHS):													
Expand Medicare prescription drug price negotiation	....	....	....	–4,000	–10,000	–21,000	–20,000	–25,000	–25,000	–25,000	–30,000	–35,000	–160,000
Limit Medicare Part D cost-sharing on certain generic drugs to $2	....	....	....	128	170	171	171	172	172	172	172	469	1,328
Apply Medicaid drug rebates to separate Children's Health Insurance Programs (CHIP)	....	–220	–230	–240	–260	–270	–290	–290	–180	–180	–180	–1,220	–2,340
Modify the Medicaid Drug Rebate Program in the Territories	....	....	....	....	....	....	....	....	....	....	....	....	....
Authorize HHS to negotiate Medicaid supplemental rebates on behalf of States	....	....	....	....	–690	–710	–730	–750	–780	–800	–820	–1,400	–5,280
Crosscutting reforms:													
Cap insulin cost-sharing at $35 in commercial plans [1]	....	572	510	114	21	24	26	27	22	23	24	1,241	1,363
Expand Medicare drug inflationary rebates to include the commercial market	....	....	–1,000	–2,000	–3,000	–4,000	–5,000	–5,000	–6,000	–7,000	–7,000	–10,000	–40,000
Subtotal, reduce the cost of prescription drugs	....	352	–720	–5,998	–13,759	–25,785	–25,823	–30,841	–31,766	–32,785	–37,804	–45,910	–204,929
Reduce the cost of healthcare:													
Department of Health and Human Services:													
Require 12 months of Medicaid postpartum coverage	....	200	200	210	220	230	240	250	260	270	280	1,060	2,360
Crosscutting reforms:													
Permanently extend enhanced premium tax credits [1]	....	....	....	16,521	22,303	23,203	23,780	22,990	23,488	24,695	26,031	62,027	183,011
Permanently extend coverage to low-income individuals in states that have not expanded Medicaid	....	8,500	19,000	20,000	20,500	21,000	21,500	21,500	22,000	23,000	23,000	89,000	200,000

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Replenish and extend No Surprises Act implementation fund	....	....	125	125	125	125	....	....	....	....	....	500	500
Extend surprise billing protections to ground ambulances [1]	....	....	–65	–95	–100	–104	–109	–112	–117	–122	–124	–364	–948
Subtotal, reduce the cost of healthcare	....	8,700	19,260	36,761	43,048	44,454	45,411	44,628	45,631	47,843	49,187	152,223	384,923
Reduce the cost of postsecondary education for students and families:													
Department of Education:													
Double the Pell Grant	....	741	2,560	4,682	7,058	9,743	12,641	14,299	14,537	14,776	15,018	24,784	96,055
Fund free community college	....	....	531	7,190	13,752	16,590	13,294	10,443	9,579	9,278	9,352	38,063	90,009
Fund Advancing Affordability for Students (Historically Black Colleges and Universities (HBCU)/Tribally Controlled Colleges and Universities (TCCU)/Minority Serving Institution (MSI) Tuition Subsidies)	....	....	85	2,662	3,477	3,596	3,925	4,050	4,138	4,228	4,313	9,820	30,474
Subtotal, reduce the cost of postsecondary education for students and families	....	741	3,176	14,534	24,287	29,929	29,860	28,792	28,254	28,282	28,683	72,667	216,538
Reduce the cost of housing for home owners and renters:													
Department of Housing and Urban Development:													
Provide funding for new units serving extremely low-income households	....	610	638	666	696	728	761	795	831	868	906	3,338	7,499
Modernize the public housing stock	....	....	75	375	1,125	1,125	1,275	1,275	1,950	300	....	2,700	7,500
Fund grants to reduce barriers to affordable housing production	....	30	474	1,001	1,618	2,165	2,170	1,405	668	277	192	5,288	10,000
Create a housing voucher program for youth aging out of foster care	....	....	213	417	713	945	1,120	1,254	1,376	1,496	1,614	2,288	9,148
Create a housing voucher program for extremely low-income veterans	....	....	235	486	683	835	1,001	1,171	1,634	2,666	4,152	2,239	12,863
Provide down payment assistance to first generation homebuyers	....	243	755	1,523	2,386	2,338	1,768	558	237	192	....	7,245	10,000
Fund efforts to support and sustain eviction prevention	....	500	1,000	750	750	....	....	....	....	....	....	3,000	3,000
Department of the Treasury:													
Provide a neighborhood homes credit [1]	....	18	142	534	1,213	1,894	2,284	2,391	2,375	2,351	2,362	3,801	15,564
Expand and enhance the low-income housing credit [1]	....	38	192	549	1,198	2,041	2,944	3,872	4,823	5,799	6,803	4,018	28,259
Subtotal, reduce the cost of housing for home owners and renters	....	1,439	3,724	6,301	10,382	12,071	13,323	12,721	13,894	13,949	16,029	33,917	103,833
Subtotal, reduce the cost of child care, early learning, prescription drugs, healthcare, postsecondary education, and housing	....	26,132	48,840	91,798	120,158	125,169	136,171	129,800	137,113	142,589	142,595	412,097	1,100,365
Offset by tax reforms to ensure the wealthiest Americans and multinational corporations pay at least a minimum tax rate and reforming taxation of stock buybacks:													

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Department of the Treasury:													
Impose a minimum income tax on the wealthiest taxpayers [1]	....	....	–43,698	–48,977	–51,620	–52,507	–52,093	–51,533	–46,084	–43,616	–46,481	–196,802	–436,609
Revise the global minimum tax regime, limit inversions, and make related reforms [1]	–18,461	–44,951	–55,091	–48,450	–43,750	–44,943	–46,935	–49,007	–51,154	–53,378	–55,682	–237,185	–493,341
Increase the excise tax rate on repurchase of corporate stock [1]	–3,934	–20,266	–20,364	–21,243	–22,143	–23,059	–24,016	–25,031	–26,111	–27,247	–28,429	–107,075	–237,909
Subtotal, offset by tax reforms to ensure the wealthiest Americans and multinational corporations pay at least a minimum tax rate and reforming taxation of stock buybacks	–22,395	–65,217	–119,153	–118,670	–117,513	–120,509	–123,044	–125,571	–123,349	–124,241	–130,592	–541,062	–1,167,859
Subtotal, lowering everyday costs for the American people	–22,395	–39,085	–70,313	–26,872	2,645	4,660	13,127	4,229	13,764	18,348	12,003	–128,965	–67,494
Invest in working families by cutting taxes for working people and families with children, providing paid leave, and improving home care:													
Department of Health and Human Services:													
Long Term Care (LTC) and Home Care:													
Improve Medicaid home and community-based services	....	3,000	4,000	5,250	7,050	9,400	12,550	16,750	22,350	29,850	39,800	28,700	150,000
Require Medicaid adult and home and community-based services quality reporting	....	25	26	26	27	27	28	29	29	30	31	131	278
Require additional disclosures from private equity or real estate investment trust ownership to improve quality of care in Skilled Nursing Facilities (SNF)	....	....	....	....	....	....	....	....	....	....	....	....	....
Adjust Survey Frequency for High-Performing and Low-Performing Facilities	....	....	....	....	....	....	....	....	....	....	....	....	....
Provide authority for the Secretary to collect and expend re-survey fees	....	....	....	....	....	....	....	....	....	....	....	....	....
Increase per instance Comprehensive Metabolic Panel (CMP) authority for LTC facilities	....	....	....	....	....	....	....	....	....	....	....	....	....
Hold LTC facility owners accountable for noncompliant closures and substandard care	....	....	....	....	....	....	....	....	....	....	....	....	....
Improve the accuracy and reliability of Nursing Home Care Compare data	....	....	....	....	....	....	....	....	....	....	....	....	....
Social Security Administration:													
Provide national, comprehensive paid family and medical leave	....	2,000	10,000	18,000	20,000	25,000	50,000	50,000	50,000	50,000	50,000	75,000	325,000
Department of Treasury:													
Expand the child credit, with permanent refundability and option for monthly payment [1]	5,843	259,273	74,899	7,864	9,432	12,166	12,520	12,792	13,038	13,370	13,802	363,634	429,156

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Permanently expand and improve Earned Income Tax Credit for workers without qualifying children [1]	378	13,940	14,997	15,354	15,650	15,774	15,959	16,027	16,088	16,126	16,130	75,715	156,045
Subtotal, invest in working families by cutting taxes for working people and families with children, providing paid leave, and improving home care	6,221	278,238	103,922	46,494	52,159	62,367	91,057	95,598	101,505	109,376	119,763	543,180	1,060,479
Strengthen public health and improve health outcomes:													
Guarantee adequate and stable funding for the Indian Health Service (IHS):													
Department of Health and Human Services:													
Shift the IHS from discretionary to mandatory funding:													
Reclassify IHS:													
Shift to mandatory spending	....	1,321	8,136	9,585	10,024	10,255	10,490	10,773	10,980	11,232	11,489	39,321	94,285
Reduction in discretionary spending (non-add)	....	*–1,321*	*–8,136*	*–9,585*	*–10,024*	*–10,255*	*–10,490*	*–10,773*	*–10,980*	*–11,232*	*–11,489*	–39,321	–94,285
Provide adequate funding and close service gaps	....	....	5,015	10,550	15,118	19,971	25,100	23,677	25,471	28,578	31,815	50,654	185,295
Provide adequate funding and close service gaps (budget authority) (non-add)	....	....	*6,269*	*11,620*	*15,992*	*20,966*	*26,134*	*23,062*	*26,074*	*29,204*	*32,467*	*54,847*	*191,788*
Total IHS mandatory request (budget authority) (non-add)	....	*1,321*	*15,886*	*21,458*	*26,057*	*31,263*	*36,668*	*33,838*	*37,098*	*40,481*	*44,002*	*95,985*	*288,072*
Transform behavioral health:													
Department of Health and Human Services:													
Convert the Medicaid Certified Community Behavioral Health Clinics (CCBHC) demonstration into a permanent program	....	....	2	784	832	1,277	2,222	2,668	3,846	4,085	4,340	2,895	20,056
Transform mental health	....	400	400	400	400	400	....	....	....	....	....	2,000	2,000
Eliminate the 190-day lifetime limit on inpatient psychiatric facility (IPF) services	....	120	145	155	160	175	180	200	205	220	225	755	1,785
Require Medicare to cover three behavioral health visits without cost-sharing	....	....	90	140	150	170	160	170	180	190	200	550	1,450
Permanently extend funding for Community Mental Health Centers (CMHCs)	....	124	289	372	413	413	413	413	413	413	413	1,611	3,676
Provide mandatory funding for State enforcement of mental health parity requirements	....	10	40	25	25	25	....	....	....	....	....	125	125
Revise criteria for psychiatric hospital terminations from Medicare	....	....	....	....	....	....	....	....	....	....	....	....	....
Apply the Mental Health Parity and Addiction Equity Act (MHPAEA) to Medicare [2]	....	....	....	....	....	....	....	....	....	....	....	....	....
Modernize Medicare mental health benefits [2]	....	....	....	....	....	....	....	....	....	....	....	....	....

Table S–6. Mandatory and Receipt Proposals—Continued

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

												Totals	
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024–2028	2024–2033
Department of Labor (DOL):													
Authorize DOL to impose civil monetary penalties for Mental Health Parity and Addiction Equity Act (MHPAEA) noncompliance	....	....	–3	–4	–4	–4	–4	–4	–4	–4	–4	–15	–35
Provide mandatory funding for DOL to perform additional Non-Quantitative Treatment Limitations (NQTL) audits	....	2	5	25	25	34	35	36	37	38	38	91	275
Authorize DOL to pursue parity violations by entities that provide administrative services to Employee Retirement Income Security Act (ERISA) group health plans	....	....	....	....	....	....	....	....	....	....	....	....	....
Crosscutting reforms:													
Improve access to behavioral healthcare in the private insurance market [1]	....	....	....	2,442	3,368	3,492	3,648	3,767	3,951	4,140	4,329	9,302	29,137
Require coverage of three behavioral health visits and three primary care visits without cost-sharing [1]	....	....	....	4,843	4,540	1,856	1,197	1,237	1,256	1,318	1,376	11,239	17,623
Subtotal, transform behavioral health	....	656	968	9,182	9,909	7,838	7,851	8,487	9,884	10,400	10,917	28,553	76,092
Strengthen public health and combat disease:													
Department of Health and Human Services:													
Increase access to Pre-Exposure Prophylaxis (PrEP):													
Establish PrEP delivery program to end the HIV epidemic in the United States	....	213	371	526	687	853	1,027	1,206	1,394	1,587	1,789	2,650	9,653
Eliminate barriers to PrEP under Medicaid	....	–710	–760	–830	–890	–960	–1,040	–1,120	–1,210	–1,300	–1,410	–4,150	–10,230
Subtotal, increase access to PrEP	....	–497	–389	–304	–203	–107	–13	86	184	287	379	–1,500	–577
Establish the National Hepatitis C Elimination Program	....	187	1,361	1,831	2,306	499	–56	–91	–229	–311	–356	6,184	5,141
National Hepatitis C Elimination Program Costs (non-add)	....	*1,134*	*2,267*	*2,834*	*3,401*	*1,701*	....	....	....	....	....	*11,337*	*11,337*
Medicaid prescription drug and medical savings (non-add)	....	*–1,130*	*–1,180*	*–1,270*	*–1,340*	*–1,410*	*–210*	*–190*	*–170*	*–150*	*–130*	*–6,330*	*–7,180*
Medicare zero cost sharing on drugs and medical savings (non-add)	....	*183*	*274*	*267*	*245*	*208*	*154*	*99*	*–59*	*–161*	*–226*	*1,177*	*984*
Expand Vaccines for Children (VFC) program to all CHIP children and make program improvements	....	230	10	10	10	10	10	10	10	....	10	270	310
Establish the Vaccines for Adults Program	....	823	1,036	1,077	1,118	1,162	1,208	1,255	1,304	1,354	1,408	5,216	11,745
Encourage development of innovative antimicrobial drugs [2]	....	500	1,300	900	900	900	900	900	900	900	900	4,500	9,000
Extend Teaching Health Center Graduate Medical Education (GME)	....	94	223	298	120	68	36	....	....	....	....	803	839
Reauthorize the Special Diabetes Program for Type 1 Diabetes Research (National Institutes of Health, NIH)	....	13	39	74	116	156	169	129	64	18	4	398	782

Table S–6. Mandatory and Receipt Proposals—Continued

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

												Totals	
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024–2028	2024–2033
Reauthorize the Special Diabetes Program for Indians (IHS)	....	240	260	269	11	....	....	....	....	....	....	780	780
Extend the 21st Century Cures Act Cancer Moonshot: [3]													
Extend mandatory spending for the Cancer Moonshot	....	....	366	1,089	999	329	69	30	13	....	....	2,783	2,895
Discretionary budget authority (BA) (non-add)	....	*716*	....	....	....	....	....	....	....	....	....	*716*	*716*
Total Cancer Moonshot request (non-add)	....	*716*	*1,448*	*1,448*	....	....	....	....	....	....	....	*3,612*	*3,612*
Provide double funding for Health Centers	....	2,326	5,593	6,792	4,095	138	75	....	....	....	....	18,944	19,019
Increase funding for the National Health Service Corps (NHSC) program	....	174	632	751	600	158	40	16	....	....	....	2,315	2,371
Enable the Secretary to temporarily modify or waive the application of specific requirements of the Clinical Laboratory Improvement Amendments of 1988 (CLIA) Act	....	....	....	....	....	....	....	....	....	....	....	....	....
Expand cancer care quality measurement in Medicare	....	....	....	....	....	....	....	....	....	....	....	....	....
Add Medicare coverage of services furnished by community health workers	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, strengthen public health and combat disease	....	4,090	10,431	12,787	10,072	3,313	2,438	2,335	2,246	2,248	2,345	40,693	52,305
Prevent and prepare for future pandemics:													
Department of Health and Human Services:													
Prepare for pandemics and biological threats	....	3,000	7,000	5,000	2,400	1,400	1,200	....	....	....	....	18,800	20,000
Create Federal public health data reporting authority	....	....	....	....	....	....	....	....	....	....	....	....	....
Authorize coverage for specific products and services, including drugs, vaccines, and devices authorized for emergency use	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, prevent and prepare for future pandemics	....	3,000	7,000	5,000	2,400	1,400	1,200	....	....	....	....	18,800	20,000
Subtotal, strengthen public health and improve health outcomes	....	9,067	31,550	47,104	47,523	42,777	47,079	45,272	48,581	52,458	56,566	178,021	427,977
Close Medicare tax loopholes and increase Medicare tax for people making over $400,000 to improve Medicare solvency:													
Apply the net investment income tax to pass-through business income of high-income taxpayers [1]	–12,342	–22,839	–26,245	–27,381	–28,606	–30,298	–31,589	–33,004	–34,162	–35,348	–36,472	–135,369	–305,944
Increase the net investment income tax rate and additional Medicare tax rate for high-income taxpayers [1]	–14,891	–29,627	–28,282	–27,872	–30,074	–32,494	–34,525	–36,772	–39,104	–41,532	–44,089	–148,349	–344,371
Subtotal, close Medicare tax loopholes and increase Medicare tax for people making over $400,000 to improve Medicare solvency	–27,233	–52,466	–54,527	–55,253	–58,680	–62,792	–66,114	–69,776	–73,266	–76,880	–80,561	–283,718	–650,315

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Increase food security:													
Department of Agriculture:													
Extend expansion of school meal programs	....	187	1,219	1,499	1,543	1,588	1,629	1,676	1,723	1,764	1,808	6,036	14,636
Department of Health and Human Services:													
Expand and enhance access to Medicare coverage of nutrition and obesity counseling	....	20	70	110	170	200	210	220	230	250	260	570	1,740
Conduct a subnational Medicare medically-tailored meal demonstration [2]	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, increase food security	....	207	1,289	1,609	1,713	1,788	1,839	1,896	1,953	2,014	2,068	6,606	16,376
Outcompete China Initiative:													
International Assistance Programs:													
Invest in Development Finance Corporation (DFC) mandatory equity program	....	338	588	838	234	....	....	–32	–59	–84	–23	1,998	1,800
Advance the Indo-Pacific Strategy	....	200	300	350	375	400	200	100	50	25	....	1,625	2,000
Invest in International Infrastructure Fund	....	220	510	475	355	265	100	43	22	10	....	1,825	2,000
Department of State:													
Enhance Compacts of Free Association	....	822	590	291	195	94	93	85	84	83	84	1,992	2,421
Subtotal, Outcompete China Initiative	....	1,580	1,988	1,954	1,159	759	393	196	97	34	61	7,440	8,221
Additional investments and reforms:													
Department of Agriculture:													
End subsidy recapture for Single Family Housing Direct Loans	....	996	....	....	....	....	....	....	....	....	....	996	996
Extend crop insurance for Pandemic Cover Crop Program	....	75	79	83	87	91	97	102	107	112	117	415	950
Subtotal, Department of Agriculture	....	1,071	79	83	87	91	97	102	107	112	117	1,411	1,946
Department of Commerce:													
Fund Regional Technology and Innovation Hub program	....	225	270	675	810	800	645	500	75	....	....	2,780	4,000
Department of Defense—Military Programs:													
Fund Survivor Benefit Plan	....	....	....	....	....	....	....	....	....	....	....	....	....
Expand accrual financing of the Military Retiree Health Care Fund	....	....	1,377	1,275	1,150	977	757	535	324	117	–74	4,779	6,438
Amend 26 U.S.C, § 5000c	....	....	....	....	....	....	....	....	....	....	....	....	....
Permanently increase DOD's Voluntary Separation Incentive Payment ceiling	....	1	2	3	4	5	5	7	7	8	8	15	50
Fund State Active Duty Reimbursement	....	44	46	46	47	48	49	50	51	52	53	231	486
Use foreign military sales administrative funds to pay for military salaries and unfunded civilian retirement costs	....	89	91	94	96	99	101	104	106	109	112	469	1,001
Subtotal, Department of Defense–Military Programs	....	134	1,516	1,418	1,297	1,129	912	696	488	286	99	5,494	7,975
Department of Health and Human Services:													
Medicare and Medicaid Savings:													

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Increase CMS program integrity by increasing mandatory Health Care Fraud and Abuse Control (HCFAC) funding	....	–320	–420	–530	–540	–560	–560	–600	–600	–610	–630	–2,370	–5,370
Enhance Medicaid managed care enforcement	....	....	–100	–100	–100	–200	–200	–200	–200	–200	–200	–500	–1,500
Require remittance of medical loss ratios in Medicaid and CHIP managed care	....	....	–2,200	–2,000	–2,100	–2,200	–2,400	–2,500	–2,600	–2,800	–2,900	–8,500	–21,700
Improve access and coverage for beneficiaries dually eligible for Medicare and Medicaid:													
Align Qualified Medicare Beneficiary renewal period with other Medicaid groups	....	....	....	....	....	....	....	....	....	....	....	....	....
Align Medicare Savings Program and Part D Low Income Subsidy eligibility methodologies	....	100	340	490	540	590	650	700	750	810	870	2,060	5,840
Medicare interactions	....	....	....	–8	–2	....	....	....	....	....	....	–10	–10
Good governance and other technical proposals:													
Refine the Quality Payment Program (QPP): Measure development funding for QPP	....	10	10	10	10	10	....	....	....	....	....	50	50
Reauthorize Medicare Improvements for Patients and Providers Act (MIPPA)	....	50	50	50	50	50	....	....	....	....	....	250	250
Provide CMS Program Management implementation funding	....	50	150	100	....	....	....	....	....	....	....	300	300
Extend Post 9/11 GI Bill benefits to active duty PHS Corps and Montgomery GI Bill to Select Reserve Corps	....	....	1	1	1	1	1	1	1	1	1	4	9
Strengthen Medicare Advantage by establishing new Medical Loss Ratio requirements for supplemental benefits	....	....	....	....	....	....	....	....	....	....	....	....	....
Implement targeted risk-adjustment pre-payment review in Medicare Advantage	....	....	....	....	....	....	....	....	....	....	....	....	....
Ensure providers that violate Medicare safety requirements and have harmed patients cannot quickly reenter the program	....	....	....	....	....	....	....	....	....	....	....	....	....
Create a consolidated Medicare hospital quality payment program	....	....	....	....	....	....	....	....	....	....	....	....	....
Standardize data collection to improve quality and promote equitable care	....	....	....	....	....	....	....	....	....	....	....	....	....
Allow collection of demographic and social determinants of health data through CMS quality reporting and payment programs	....	....	....	....	....	....	....	....	....	....	....	....	....
Create a permanent Medicare Home Health Value-Based Purchasing program	....	....	....	....	....	....	....	....	....	....	....	....	....
Create a permanent Medicare Diabetes Prevention Program benefit	....	....	....	....	....	....	....	....	....	....	....	....	....
Use Administrative Law Judge (ALJ) written decisions rather than hearings for claims with no material fact in dispute	....	....	....	....	....	....	....	....	....	....	....	....	....

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Change the Medicare Appeal Council's standard of review to appellate-level to expedite adjudication procedures and timelines	....	....	....	....	....	....	....	....	....	....	....	....	....
Implement value-based purchasing programs for inpatient psychiatric facilities, outpatient hospitals, and ambulatory surgical centers	....	....	....	....	....	....	....	....	....	....	....	....	....
Prohibit unsolicited Medicare beneficiary contacts	....	....	....	....	....	....	....	....	....	....	....	....	....
Expand tools to identify and investigate fraud in the Medicare Advantage program	....	....	....	....	....	....	....	....	....	....	....	....	....
Increase transparency by disclosing accreditation surveys	....	....	....	....	....	....	....	....	....	....	....	....	....
Require Average Sales Price (ASP) reporting for oral Methadone [2]	....	....	....	....	....	....	....	....	....	....	....	....	....
Remove restrictions on the certification of new entities as Organ Procurement Organizations and increasing enforcement flexibility	....	....	....	....	....	....	....	....	....	....	....	....	....
Establish meaningful measures for the End-Stage Renal Disease Quality Incentive Program	....	....	....	....	....	....	....	....	....	....	....	....	....
Extend TRICARE coverages to Ready Reserve Public Health Service (PHS) Commissioned Corps	....	....	....	....	....	....	....	....	....	....	....	....	....
Extend the National Parks and Federal Recreational Lands Pass Program benefit to USPHS Commission Corps officers	....	....	....	....	....	....	....	....	....	....	....	....	....
Administration for Children and Families:													
Reduce reimbursement rates for foster care congregate care placements	....	–27	–24	–21	–18	–17	–16	–15	–14	–14	–14	–107	–180
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
Expand and encourage participation in the Title IV-E Prevention Services and Kinship Navigator programs	....	280	318	376	445	389	457	539	628	701	767	1,808	4,900
Increase support for kinship foster care placements and guardianships	....	91	100	108	116	126	136	145	155	162	169	541	1,308
Reauthorize Personal Responsibility Education Program (PREP)	....	6	22	38	7	1	1	....	....	....	....	74	75
Reauthorize, increase funding for, and amend Promoting Safe and Stable Families Program	....	78	250	292	295	300	300	300	300	300	300	1,215	2,715
Treat certain populations as refugees for public benefit purposes	....	76	83	86	89	93	89	9	4	4	5	427	538
Prevent and combat religious, sexual orientation, gender identity, gender expression, or sex discrimination in the child welfare system	....	....	....	....	....	....	....	....	....	....	....	....	....

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Authorize program integrity data collection for Temporary Assistance for Needy Families	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, Department of Health and Human Services	....	494	–1,320	–1,008	–1,107	–1,317	–1,442	–1,521	–1,476	–1,546	–1,532	–4,258	–11,775
Department of Homeland Security:													
Extend expiring Customs and Border Patrol (CBP) user fees	....	....	....	....	....	....	....	....	....	–7,578	–7,375	....	–14,953
Expand CBP user fee facilities costs	....	–7	–7	–7	–7	–8	–8	–8	–8	–8	–9	–36	–77
End deficit reduction contributions from Passenger Security Fee	....	1,560	1,600	1,640	1,680	....	....	....	....	....	....	6,480	6,480
Establish an affordability program for the National Flood Insurance Program (NFIP)	....	193	382	428	478	524	568	609	645	678	710	2,005	5,215
Reauthorize the NFIP	....	....	....	....	....	....	....	....	....	....	....	....	....
Establish Electronic Visa Update System user fee [1]	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, Department of Homeland Security	....	1,746	1,975	2,061	2,151	516	560	601	637	–6,908	–6,674	8,449	–3,335
Department of the Interior:													
Provide mandatory funding for Indian Water Rights Settlements:													
Provide mandatory funding for current and future Indian Water Rights Settlements	....	250	250	250	250	250	250	250	250	250	250	1,250	2,500
Provide mandatory funding for previously enacted Tribal Water Settlements Operations and Maintenance	....	34	34	34	34	34	34	34	34	34	34	170	340
Reclassifications:													
Reclassify Tribal lease payments	....	83	85	87	89	91	93	95	97	99	101	435	920
Discretionary effects (non-add)	....	*–83*	*–85*	*–87*	*–89*	*–91*	*–93*	*–95*	*–97*	*–99*	*–101*	*–435*	*–920*
Reclassify Contract Support Costs (CSC)	....	250	419	432	445	458	471	481	491	500	511	2,004	4,458
Discretionary effects (non-add)	....	*–250*	*–419*	*–432*	*–445*	*–458*	*–471*	*–481*	*–491*	*–500*	*–511*	*–2,004*	*–4,458*
Subtotal, Department of the Interior	....	617	788	803	818	833	848	860	872	883	896	3,859	8,218
Department of Justice:													
Invest in Community Oriented Policing Services	....	870	1,305	1,740	2,023	2,175	1,305	870	435	152	....	8,113	10,875
Establish Gun Crime Prevention Strategic Fund	....	194	530	839	884	884	690	354	44	....	....	3,331	4,419
Support the Accelerating Justice System Reform (AJSR) program	....	....	220	710	1,250	1,475	1,555	1,650	1,770	1,840	1,892	3,655	12,362
Subtotal, Department of Justice	....	1,064	2,055	3,289	4,157	4,534	3,550	2,874	2,249	1,992	1,892	15,099	27,656
Department of Labor:													
Extend Trade Adjustment Assistance	....	42	127	178	186	203	217	230	242	256	273	736	1,954
Shift timing of Pension Benefit Guaranty Corporation (PBGC) Single Employer premiums	....	....	3,666	–3,666	....	....	....	....	....	....	....	....	....
Improve Unemployment Insurance (UI) program integrity[1]	....	–123	–257	–276	–251	–103	–205	–322	–192	–165	–168	–1,010	–2,062
Expand Foreign Labor Certification Fees	....	5	5	–42	–2	4	4	4	5	5	5	–30	–7
Subtotal, Department of Labor	....	–76	3,541	–3,806	–67	104	16	–88	55	96	110	–304	–115
Department of the Treasury:													

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Extend investments in the Internal Revenue Service (IRS)[1]	....	....	....	....	....	....	....	....	....	–47,121	–57,883	....	–105,004
Expand Treasury's authority to require bank account verification	....	....	....	....	....	....	....	....	....	....	....	....	....
Simplify Debt Management Services (DMS) fees	....	....	....	....	....	....	....	....	....	....	....	....	....
Make technical corrections regarding calculation of Current Value of Funds Rate	....	....	....	....	....	....	....	....	....	....	....	....	....
Reduce paperwork burden by permanently authorizing current home to work transportation for the IRS Commissioner	....	....	....	....	....	....	....	....	....	....	....	....	....
Ensure the Treasury Do Not Pay Business Center (DNP) has full access to complete State death data	....	....	....	....	....	....	....	....	....	....	....	....	....
Allow DNP to use Fair Credit Reporting Act (FCRA) data for improper payment purposes	....	....	....	....	....	....	....	....	....	....	....	....	....
Expand Treasury's access to the National Directory of New Hires (NDNH) for improper payments	....	....	....	....	....	....	....	....	....	....	....	....	....
Reauthorize and reform the Community Development Financial Institutions (CDFI) Fund Bond Guarantee Program	....	....	....	....	....	....	....	....	....	....	....	....	....
Increase access to the Capital Magnet Fund	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, Department of the Treasury	....	....	....	....	....	....	....	....	....	–47,121	–57,883	....	–105,004
Department of Veterans Affairs:													
Enhance burial benefits for veterans:													
Authorize the Department of Veterans Affairs (VA) to pay a flat rate for the cost of domestic transportation of a deceased veteran to a national cemetery or covered veterans' cemetery	....	....	....	....	....	....	....	....	....	....	....	....	....
Authorize designation of eligibility for a flag	....	....	....	....	....	....	....	....	....	....	....	....	....
Expand eligibility for government-furnished headstone, marker, or medallion for medal of honor recipients	....	....	....	....	....	....	....	....	....	....	....	....	....
Pay accrued benefits to reimburse the person(s) who bore the expense on a first-to-file basis	....	....	....	....	....	....	....	....	....	....	....	....	....
Provide permanent authority for burial of spouses and dependent children who predecease active duty servicemembers	....	....	....	....	....	....	....	....	....	....	....	....	....
Standardize and enhance VA compensation and pension benefit programs:													
Remove matches performed to prevent duplication of benefits in accordance with the prohibitions specified in 38 U.S.C. § 5304 from the Privacy Act definition of "matching agreement"	....	–75	–81	–87	–94	–100	–107	–113	–120	–127	–134	–437	–1,038

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Amend 38 U.S.C. to preempt the applicability of state laws to VA-appointed fiduciaries	....	....	....	....	....	....	....	....	....	....	....	....	....
Codify the correct rate of medal of honor special pension	....	....	....	....	....	....	....	....	....	....	....	....	....
Eliminate entitlement to additional pension for veterans who are permanently and totally disabled	....	....	....	....	....	....	....	....	....	....	....	....	....
Eliminate sunset date on the licensure requirements (portability) for contractor medical professionals to perform medical disability examinations and expansion of the definition of a health care professional	....	....	....	....	....	....	....	....	....	....	....	....	....
Eliminate the direct payment of fees from VA to accredited agents and attorneys	....	....	....	....	....	....	....	....	....	....	....	....	....
Extend the statutory marriage delimiting date for surviving spouses of Gulf War veterans	....	....	....	....	....	....	....	....	....	....	....	....	....
Modernize VA's processing of survivors' benefits claims	....	....	....	....	....	....	....	....	....	....	....	....	....
Provide paid representation for non-continuously pursued supplemental claims under the Appeals Modernization Act	....	....	....	....	....	....	....	....	....	....	....	....	....
Standardize and enhance VA education and employment benefit programs:													
Create one GI Bill	....	22	6	6	6	266	251	492	431	349	285	306	2,114
Create entitlement charge parity between degree programs and non-degree programs	....	–1	–1	–1	–1	–1	–1	–1	–1	–1	–1	–5	–10
Permit full allocation of State Approving Agency funding including the cost of living adjustment (COLA) at the beginning of the fiscal year	....	1	1	1	1	1	1	1	1	1	1	5	10
Prevent VA from providing unlimited amounts of payment for flight training at public schools	....	–13	–13	–14	–14	–15	–15	–16	–16	–17	–17	–69	–150
Allow VA to contract with another State Approving Agency to fulfill duties	....	....	....	....	....	....	....	....	....	....	....	....	....
Allow reallocation of State Approving Agency funds	....	....	....	....	....	....	....	....	....	....	....	....	....
Authorize VA to approve interstate commerce carrier apprenticeship programs	....	....	....	....	....	....	....	....	....	....	....	....	....
Bar approval and disapproval of new enrollments in programs of education at accredited schools which are financially unstable	....	....	....	....	....	....	....	....	....	....	....	....	....
Eliminate change of program requirement	....	....	....	....	....	....	....	....	....	....	....	....	....
Forfeit GI Bill benefits if a veteran or beneficiary colludes in fraud	....	....	....	....	....	....	....	....	....	....	....	....	....
Improve VA's "85/15 rule" to better align with the Department of Education's "90/10 rule"	....	....	....	....	....	....	....	....	....	....	....	....	....

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Improve safeguards against the use of erroneous, deceptive, or misleading advertising or the use of commissions, bonus, or other incentive payments	....	....	....	....	....	....	....	....	....	....	....	....	....
Improve repayment of VA benefits payments for misused benefits	....	....	....	....	....	....	....	....	....	....	....	....	....
Prevent improper payments by barring payment to any approved programs of education which fail to meet any statutory requirements	....	....	....	....	....	....	....	....	....	....	....	....	....
Remove Veteran Readiness and Employment from the “rounding out” authority in 38 U.S.C. § 3680(a)(3)	....	....	....	....	....	....	....	....	....	....	....	....	....
Require State Approving Agencies to receive training	....	....	....	....	....	....	....	....	....	....	....	....	....
Restore faith in the Post–9/11 GI Bill to limit debts on veterans and their dependents when an obligated service period is not met	....	....	....	....	....	....	....	....	....	....	....	....	....
Revise criteria for additional subsistence allowance payments for claimants who are displaced by a natural or other disaster	....	....	....	....	....	....	....	....	....	....	....	....	....
Update subsistence allowance rate tables	....	....	....	....	....	....	....	....	....	....	....	....	....
Update the nomenclature used in 31 U.S.C.	....	....	....	....	....	....	....	....	....	....	....	....	....
Standardize and enhance insurance programs:													
Make technical amendment to allow VA to contest insurance policies issued due to administrative error	....	–2	–1	–1	–1	–1	–1	–1	–1	–1	–1	–6	–11
Amend to allow faster payment of government life insurance benefits	....	....	....	....	....	....	....	....	....	....	....	....	....
Include all veterans under 81 years of age for Veterans’ Affairs Life Insurance coverage eligibility	....	....	....	....	....	....	....	....	....	....	....	....	....
Make amendment to reimburse Veterans’ Mortgage Life Insurance administrative costs from life insurance program funds	....	....	....	....	....	....	....	....	....	....	....	....	....
Make technical amendment to add Space Force to the definition of Uniformed Service for Servicemembers’ Group Life Insurance	....	....	....	....	....	....	....	....	....	....	....	....	....
Standardize, extend, and improve housing programs:													
Expand Federal civil monetary penalties	....	–1	–1	–1	–1	–1	–1	–1	–1	–1	–1	–5	–10
Extend authority for the Specially Adapted Housing Assistive Technology Grant Program	....	1	1	1	1	....	....	....	....	....	....	4	4
Extend authority for the Specially Adapted Housing Temporary Residence Adaptation grant	....	1	1	1	1	1	1	1	1	1	1	5	10
Increase in amounts for energy efficiency improvements of certain VA-guaranteed loans	....	....	....	....	....	....	....	....	....	....	....	....	....
Enhance veterans health care programs	....	16	17	19	19	20	20	21	19	22	20	91	193

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Other proposals:													
Improve VA health care facilities infrastructure	....	62	178	212	173	114	135	156	144	100	105	739	1,379
Except retention of parking receipts from VA Central Office parking facilities from the Miscellaneous Receipts Statute	....	....	....	....	....	....	....	....	....	....	....	....	....
Clarify VA's authority on interest and administrative costs charged on delinquent debts	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, Department of Veterans Affairs	....	11	107	136	90	284	283	539	457	326	258	628	2,491
General Services Administration:													
Establish and capitalize the Federal Capital Revolving Fund	....	3,267	2,100	1,933	833	267	200	–333	–367	67	....	8,400	7,967
Expand Disposal Fund authority	....	1	1	1	1	1	1	1	1	1	1	5	10
Invest in Acquisition Workforce Training Fund	....	8	....	–1	–1	–1	–1	–1	–1	–1	–1	5	....
Subtotal, General Services Administration	....	3,276	2,101	1,933	833	267	200	–333	–367	67	....	8,410	7,977
National Aeronautics and Space Administration:													
Enhance Science, Space, and Technology Education Trust Fund	....	16	–1	–1	–1	–1	–1	–1	–1	–1	–1	12	7
Office of Personnel Management:													
Improve financial management of Tribal Federal Employees Health Benefits (FEHB) administrative fee by treating as mandatory authority	....	2	2	2	2	2	2	2	2	2	2	10	20
Expand family member eligibility under Federal Employee Dental and Vision Insurance Program (FEDVIP)	....	....	....	....	....	....	....	....	....	....	....	....	....
Expand FEDVIP to certain tribal employers	....	....	....	....	....	....	....	....	....	....	....	....	....
Expand FEHB to tribal colleges and universities	....	....	....	....	....	....	....	....	....	....	....	....	....
Preempt State/local taxation of FEDVIP carriers to align with FEHB carriers	....	....	....	....	....	....	....	....	....	....	....	....	....
Shorten FEDVIP contract terms to allow flexibility for new carriers	....	....	....	....	....	....	....	....	....	....	....	....	....
Equalize treatment of Civil Service Retirement System (CSRS) benefits for children with disabilities	....	....	....	....	1	1	1	1	1	1	1	2	7
Subtotal, Office of Personnel Management	....	2	2	2	3	3	3	3	3	3	3	12	27
Small Business Administration:													
Transfer COVID administrative funds	....	213	2	4	4	4	....	....	....	....	....	227	227
Consumer Product Safety Commission:													
Remove barriers to establishing mandatory consumer safety rules[2]	....	....	....	....	....	....	....	....	....	....	....	....	....
Strengthen mandatory recall authorities[2]	....	....	....	....	....	....	....	....	....	....	....	....	....
Streamline the release of consumer safety information to the public[2]	....	....	....	....	....	....	....	....	....	....	....	....	....

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Increase civil penalties for violations of consumer product safety laws[2]	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, Consumer Product Safety Commission	....	....	....	....	....	....	....	....	....	....	....	....	....
Corporation for National and Community Service:													
Authorize the expenditure of interest earnings in the National Service Trust	....	43	55	51	50	51	53	55	56	57	58	250	529
Delta Regional Authority:													
Extend outyear effects of Delta Regional Authority user fee proposal	....	....	....	....	....	....	....	....	....	....	....	2	4
Election Assistance Commission:													
Fund election grants	....	1,625	375	375	375	375	375	375	375	375	375	3,125	5,000
Federal Communications Commission:													
Extend radio frequency spectrum general auction authority for 10 years	....	–17,740	2,760	–17,740	2,760	–17,740	2,760	–17,740	2,760	2,760	2,760	–47,700	–54,400
Japan-United States Friendship Commission:													
Fund Japan-U.S. Trust Fund Endowment	....	1	1	1	1	1	1	1	1	1	1	5	10
United States Postal Service (USPS):													
Pay USPS past losses[4]	....	....	....	....	....	....	....	....	....	....	....	....	....
Crosscutting reforms:													
Increase Afghan Special Immigrant Visas (SIV) by 20,000	....	140	277	365	308	279	258	224	204	201	200	1,369	2,456
Extend Balanced Budget and Emergency Deficit Control Act (BBEDCA) Section 251A sequestration	....	....	....	....	....	....	....	....	....	–6,116	–42,778	....	–48,894
Increase civil monetary penalties for labor law violations[1]	....	–150	–200	–250	–250	–250	–250	–250	–300	–300	–300	–1,100	–2,500
Support pandemic fraud prevention and enforcement	....	320	320	320	320	320	....	....	....	....	....	1,600	1,600
Subtotal, crosscutting reforms	....	310	397	435	378	349	8	–26	–96	–6,215	–42,878	1,869	–47,338
Subtotal, additional investments	....	–6,968	14,703	–11,289	12,639	–9,717	8,868	–13,103	6,195	–54,833	–102,399	–632	–155,900
Total, mandatory initiatives and savings	**–43,407**	**190,573**	**28,612**	**3,747**	**59,158**	**39,842**	**96,249**	**64,312**	**98,829**	**50,517**	**7,501**	**321,932**	**639,340**
Additional receipt proposals:													
Reform business taxation:													
Raise the corporate income tax rate to 28 percent	–89,130	–137,068	–126,786	–125,160	–129,655	–137,689	–137,514	–133,428	–133,851	–131,646	–132,962	–656,358	–1,325,759
Tax corporate distributions as dividends	....	–69	–110	–123	–129	–136	–144	–152	–161	–169	–178	–567	–1,371
Limit tax avoidance through inappropriate leveraging of parties to divisive reorganizations	....	–250	–741	–1,451	–2,295	–3,212	–4,176	–5,178	–6,214	–7,299	–8,399	–7,949	–39,215
Limit losses recognized in liquidation transactions	....	–299	–507	–522	–538	–554	–570	–587	–605	–623	–642	–2,420	–5,447
Prevent basis shifting by related parties through partnerships	....	–3,442	–5,893	–6,150	–6,408	–6,670	–6,905	–7,083	–7,195	–7,270	–7,336	–28,563	–64,352
Conform definition of "control" with corporate affiliation test	....	–370	–541	–556	–569	–579	–586	–592	–595	–598	–600	–2,615	–5,586

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Strengthen limitation on losses for noncorporate taxpayers	....	....	–1,185	–2,241	–2,519	–12,571	–14,373	–10,268	–9,533	–9,371	–9,282	–18,516	–71,343
Accelerate and tighten rules on excess employee remuneration [5]	....	–2,328	–792	–163	–1,491	–2,259	–1,932	–1,544	–1,237	–1,211	–1,271	–7,033	–14,228
Prevent prison facility rent payments from contributing to qualification as a real estate investment trust (REIT)	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, reform business taxation	–89,130	–143,826	–136,555	–136,366	–143,604	–163,670	–166,200	–158,832	–159,391	–158,187	–160,670	–724,021	–1,527,301
Reform international taxation:													
Adopt the undertaxed profits rule	....	....	–40,219	–66,414	–66,022	–65,205	–63,540	–62,897	–62,360	–61,559	–60,821	–237,860	–549,037
Repeal the deduction for foreign-derived intangible income:													
Repeal the deduction for foreign-derived intangible income	....	–9,800	–16,627	–12,619	–9,994	–10,294	–10,602	–10,920	–11,248	–11,585	–11,932	–59,334	–115,621
Provide additional support for research and experimentation expenditures	....	9,800	16,627	12,619	9,994	10,294	10,602	10,920	11,248	11,585	11,932	59,334	115,621
Subtotal, repeal the deduction for foreign-derived intangible income	....	....	....	....	....	....	....	....	....	....	....	....	....
Revise the rules that allocate Subpart F income and global intangible low-taxed income (GILTI) between taxpayers to ensure that Subpart F income and GILTI are fully taxed	....	–166	–294	–320	–344	–366	–388	–408	–427	–446	–465	–1,490	–3,624
Eliminate exploited mismatch in calculation of earnings and profits of controlled foreign corporations	....	–190	–321	–331	–341	–351	–362	–373	–384	–395	–407	–1,534	–3,455
Limit foreign tax credits from sale of hybrid entities	....	–315	–492	–445	–410	–384	–365	–350	–340	–333	–328	–2,046	–3,762
Restrict deductions of excessive interest of members of financial reporting groups	....	–2,609	–4,316	–4,193	–4,078	–4,073	–4,167	–4,280	–4,389	–4,514	–4,657	–19,269	–41,276
Treat payments substituting for partnership effectively connected income as U.S. source dividends	....	–4	–9	–9	–9	–9	–10	–10	–10	–10	–10	–40	–90
Expand access to retroactive qualified electing fund elections	....	....	–1	–1	–2	–2	–2	–2	–2	–2	–2	–6	–16
Reform taxation of foreign fossil fuel income:													
Modify foreign oil and gas extraction income and foreign oil related income rules	....	–138	–243	–261	–278	–299	–318	–334	–351	–369	–388	–1,219	–2,979
Modify tax rule for dual capacity taxpayers	....	–2,932	–5,148	–5,541	–5,902	–6,344	–6,732	–7,073	–7,443	–7,814	–8,215	–25,867	–63,144
Subtotal, reform taxation of foreign fossil fuel income	....	–3,070	–5,391	–5,802	–6,180	–6,643	–7,050	–7,407	–7,794	–8,183	–8,603	–27,086	–66,123
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	....	11	12	12	13	13	14	14	15	15	16	61	135
Remove tax deductions for shipping jobs overseas	....	–11	–12	–12	–13	–13	–14	–14	–15	–15	–16	–61	–135

Table S–6. Mandatory and Receipt Proposals—Continued

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

												Totals	
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024–2028	2024–2033
Subtotal, provide tax incentives for locating jobs and business activity in the United States and remove tax deductions for shipping jobs overseas	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, reform international taxation	....	–6,354	–51,043	–77,515	–77,386	–77,033	–75,884	–75,727	–75,706	–75,442	–75,293	–289,331	–667,383
Support housing and urban development:													
Make permanent the New Markets Tax Credit [1]	....	....	....	97	278	483	716	990	1,290	1,602	1,792	858	7,248
Subtotal, support housing and urban development	....	....	....	97	278	483	716	990	1,290	1,602	1,792	858	7,248
Modify energy taxes:													
Eliminate fossil fuel tax preferences:													
Repeal the enhanced oil recovery credit	....	....	....	....	....	....	....	....	....	....	....	....	....
Repeal the credit for oil and natural gas produced from marginal wells	....	....	....	....	....	....	....	....	....	....	....	....	....
Repeal expensing of intangible drilling costs	....	–1,369	–2,003	–1,591	–1,122	–599	–394	–383	–366	–337	–328	–6,684	–8,492
Repeal the deduction for costs paid or incurred for any qualified tertiary injectant used as part of tertiary recovery method [6]	....	....	....	....	....	....	....	....	....	....	....	....	....
Repeal the exception to passive loss limitations provided to working interests in oil and natural gas properties	....	–5	–9	–9	–8	–8	–8	–8	–7	–7	–7	–39	–76
Repeal the use of percentage depletion with respect to oil and natural gas wells	....	–1,118	–1,144	–1,203	–1,279	–1,357	–1,426	–1,489	–1,554	–1,616	–1,675	–6,101	–13,861
Increase geological and geophysical amortization period for independent producers	....	–51	–187	–320	–359	–353	–345	–336	–324	–301	–271	–1,270	–2,847
Repeal expensing of mine exploration and development costs	....	–113	–166	–131	–93	–50	–32	–32	–31	–28	–27	–553	–703
Repeal percentage depletion for hard mineral fossil fuels	....	–78	–77	–78	–79	–81	–83	–86	–87	–89	–91	–393	–829
Repeal capital gains treatment for royalties	....	–26	–54	–57	–62	–64	–66	–69	–71	–73	–75	–263	–617
Repeal the exemption from the corporate income tax for fossil fuel publicly traded partnerships	....	....	....	....	....	....	–80	–159	–199	–236	–271	....	–945
Repeal the Oil Spill Liability Trust Fund and Superfund excise tax exemption for crude oil derived from bitumen and kerogen-rich rock [5]	....	–110	–153	–157	–163	–170	–176	–180	–185	–191	–195	–753	–1,680
Repeal accelerated amortization of air pollution control equipment	....	–13	–32	–50	–66	–82	–96	–110	–108	–98	–86	–243	–741
Subtotal, eliminate fossil fuel tax preferences	....	–2,883	–3,825	–3,596	–3,231	–2,764	–2,706	–2,852	–2,932	–2,976	–3,026	–16,299	–30,791
Eliminate drawbacks on petroleum taxes that finance the Oil Spill Liability Trust Fund and Superfund [5]	....	–163	–220	–223	–225	–229	–231	–233	–236	–240	–242	–1,060	–2,242
Impose digital asset mining energy excise tax [5]	....	–74	–199	–327	–385	–394	–405	–415	–425	–435	–444	–1,379	–3,503
Subtotal, modify energy taxes	....	–3,120	–4,244	–4,146	–3,841	–3,387	–3,342	–3,500	–3,593	–3,651	–3,712	–18,738	–36,536

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Strengthen taxation of high-income taxpayers:													
Increase the top marginal income tax rate to 39.6 percent for high-income earners [1]	–20,063	–53,029	–52,206	–28,716	–11,963	–12,757	–13,571	–14,422	–15,271	–16,191	–17,137	–158,671	–235,263
Reform the taxation of capital income	....	–2,306	–13,211	–19,230	–21,135	–22,086	–23,205	–24,600	–26,066	–27,455	–34,561	–77,968	–213,855
Subtotal, strengthen taxation of high-income taxpayers	–20,063	–55,335	–65,417	–47,946	–33,098	–34,843	–36,776	–39,022	–41,337	–43,646	–51,698	–236,639	–449,118
Modify rules relating to retirement plans:													
Prevent excessive accumulations by high-income taxpayers in tax-favored retirement accounts and make other reforms	....	–6,633	–5,887	–3,266	–1,915	–1,231	–898	–749	–699	–702	–734	–18,932	–22,714
Subtotal, modify rules relating to retirement plans	....	–6,633	–5,887	–3,266	–1,915	–1,231	–898	–749	–699	–702	–734	–18,932	–22,714
Support workers, families, and economic security:													
Make the adoption tax credit refundable and allow certain guardianship arrangements to qualify [7]	....	....	1,011	1,979	1,704	1,655	1,639	1,623	1,602	1,594	1,582	6,349	14,389
Make permanent the income exclusion for forgiven student debt [7]	....	....	....	1	11	25	164	180	197	215	235	37	1,028
Extend tax-preferred treatment to certain Federal and tribal scholarship and education loan programs	....	41	63	71	78	82	85	87	89	92	94	335	782
Increase the employer-provided childcare tax credit for businesses	....	17	35	35	36	38	39	39	39	40	40	161	358
Improve the work opportunity tax credit program integrity to promote longer-term employment	....	–65	–134	–86	–27	–17	–13	–9	–8	–5	–4	–329	–368
Subtotal, support workers, families, and economic security	....	–7	975	2,000	1,802	1,783	1,914	1,920	1,919	1,936	1,947	6,553	16,189
Modify estate and gift taxation:													
Improve tax administration for trusts and decedents' estates	....	3	–1	–1	9	5	5	1	–5	–12	–21	15	–17
Limit duration of generation-skipping transfer tax exemption	....	....	....	....	....	....	....	....	....	....	....	....	....
Modify income, estate, gift, and generation-skipping transfer tax rules for certain trusts	....	–1,052	–3,157	–3,710	–4,999	–6,506	–8,480	–6,063	–8,480	–10,343	–12,355	–19,424	–65,145
Revise rules for valuation of certain property	....	–279	–789	–918	–1,107	–1,299	–1,356	–1,466	–1,571	–1,700	–1,829	–4,392	–12,314
Subtotal, modify estate and gift taxation	....	–1,328	–3,947	–4,629	–6,097	–7,800	–9,831	–7,528	–10,056	–12,055	–14,205	–23,801	–77,476
Close loopholes:													
Tax carried (profits) interests as ordinary income	....	–398	–662	–661	–659	–657	–664	–677	–691	–705	–719	–3,037	–6,493
Repeal deferral of gain from like-kind exchanges	....	–642	–1,765	–1,818	–1,873	–1,929	–1,986	–2,047	–2,107	–2,171	–2,236	–8,027	–18,574
Require 100 percent recapture of depreciation deductions as ordinary income for certain depreciable real property	....	–39	–120	–249	–389	–540	–704	–881	–1,073	–1,279	–1,502	–1,337	–6,776
Limit use of donor advised funds to avoid a private foundation payout requirement	....	–20	–19	–13	–8	–4	–3	–4	–4	–4	–4	–64	–83
Exclude payments to disqualified persons from counting toward private foundation payout requirement	....	–1	–2	–1	–1	–1	–1	....	....	....	....	–6	–7

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Extend the period for assessment of tax for certain Qualified Opportunity Fund investors	....	–5	–15	–18	–15	–11	–10	–8	–6	–2	....	–64	–90
Impose ownership diversification requirement for small insurance company election	....	–245	–797	–873	–975	–1,046	–1,109	–1,171	–1,228	–1,302	–1,383	–3,936	–10,129
Expand pro rata interest expense disallowance for business-owned life insurance	....	–557	–561	–583	–615	–643	–673	–704	–737	–768	–803	–2,959	–6,644
Modify rules for insurance products that fail the statutory definition of a life insurance contract	–2	–4	....	....	....	....	....	....	....	....	....	–4	–4
Correct drafting errors in the taxation of insurance companies under the Tax Cuts and Jobs Act of 2017	....	–65	–97	–101	–100	–73	–55	–48	–41	–37	–33	–436	–650
Define the term “ultimate purchaser” for purposes of diesel fuel exportation [5]	....	–4	–8	–10	–12	–14	–16	–19	–21	–23	–26	–48	–153
Subtotal, close loopholes	–2	–1,980	–4,046	–4,327	–4,647	–4,918	–5,221	–5,559	–5,908	–6,291	–6,706	–19,918	–49,603
Improve tax administration:													
Enhance accuracy of tax information:													
Expand the Secretary’s authority to require electronic filing for forms and returns	....	....	....	....	....	....	....	....	....	....	....	....	....
Improve information reporting for reportable payments subject to backup withholding	....	–40	–91	–155	–211	–221	–231	–241	–252	–263	–288	–718	–1,993
Subtotal, enhance accuracy of tax information	....	–40	–91	–155	–211	–221	–231	–241	–252	–263	–288	–718	–1,993
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	6	6	7	7	7	7	8	27	63
Modify requisite supervisory approval of penalty included in notice	....	–134	–136	–138	–144	–145	–157	–153	–159	–166	–174	–697	–1,506
Modify the requirement that general counsel review certain offers in compromise	....	–6	–14	–9	–2	–2	–2	–2	–2	–2	–2	–33	–43
Incorporate chapters 2/2A in centralized partnership audit regime proceedings	....	....	....	....	....	....	....	....	....	....	....	....	....
Simplify foreign exchange gain or loss rules and exchange rate rules for individuals	....	1	2	2	2	2	2	2	2	2	3	9	20
Increase threshold for simplified foreign tax credit rules and reporting	....	10	29	31	34	34	34	35	35	36	40	138	318
Authorize limited sharing of business tax return information to measure the economy more accurately	....	....	....	....	....	....	....	....	....	....	....	....	....
Expand TIN matching and improve child support enforcement	....	....	....	....	....	....	....	....	....	....	....	....	....
Clarify that information previously disclosed in a judicial or administrative proceeding is not return information	–2	–2	–2	–2	–2	–2	–2	–2	–2	–2	–2	–10	–20
Subtotal, strengthen tax administration	–2	–166	–207	–266	–317	–328	–349	–354	–371	–388	–415	–1,284	–3,161
Improve tax compliance:													
Address taxpayer noncompliance with listed transactions:													
Extend statute of limitations for listed transactions	....	–23	–52	–66	–79	–78	–76	–74	–73	–72	–70	–298	–663

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Impose liability on shareholders to collect unpaid income taxes of applicable corporations	....	–457	–477	–498	–519	–540	–563	–587	–613	–639	–667	–2,491	–5,560
Subtotal, address taxpayer noncompliance with listed transactions	....	–480	–529	–564	–598	–618	–639	–661	–686	–711	–737	–2,789	–6,223
Impose an affirmative requirement to disclose a position contrary to a regulation	....	–7	–9	–11	–12	–12	–14	–14	–15	–16	–16	–51	–126
Require employers to withhold tax on failed nonqualified deferred compensation plans	....	–198	–207	–217	–226	–237	–247	–258	–270	–283	–295	–1,085	–2,438
Extend to six years the statute of limitations for certain tax assessments	....	....	....	....	....	....	....	....	....	....	....	....	....
Increase the statute of limitations on assessment of the COVID-related paid leave and employee retention tax credits [7]	....	–3	–39	–118	–96	–13	....	....	....	....	....	–269	–269
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 [7]	....	–25	–49	–68	–84	–94	–95	–95	–96	–93	–94	–320	–793
Grant authority to IRS for oversight of all paid preparers [7]	....	–37	–50	–47	–47	–51	–56	–62	–66	–73	–79	–232	–568
Subtotal, expand and increase penalties and oversight for return preparation and e-filing and authorize IRS oversight of paid preparers	....	–62	–99	–115	–131	–145	–151	–157	–162	–166	–173	–552	–1,361
Address compliance in connection with tax responsibilities of expatriates	....	....	–1	–2	–3	–4	–5	–5	–4	–4	–4	–10	–32
Define control of the payment of wage	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, improve tax compliance	....	–750	–884	–1,027	–1,066	–1,029	–1,056	–1,095	–1,137	–1,180	–1,225	–4,756	–10,449
Modernize rules, including those for digital assets:													
Apply the wash sale rules to digital assets and address related party transactions	....	–1,240	–1,629	–1,743	–2,098	–2,256	–2,459	–2,710	–2,909	–3,126	–3,351	–8,966	–23,521
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	....	....	....	–90	–157	–167	–178	–188	–200	–215	–227	–414	–1,422
Require reporting by certain taxpayers of foreign digital asset accounts	....	–37	–75	–141	–165	–176	–187	–198	–211	–226	–239	–594	–1,655
Amend the mark-to-market rules to include digital assets	....	–3,634	–99	–109	–120	–132	–146	–160	–176	–194	–213	–4,094	–4,983
Subtotal, modernize rules, including those for digital assets	....	–4,911	–1,803	–2,083	–2,540	–2,731	–2,970	–3,256	–3,496	–3,761	–4,030	–14,068	–31,581
Improve benefits tax administration:													
Clarify tax treatment of fixed indemnity health policies	....	....	....	....	....	....	....	....	....	....	....	....	....

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033
Rationalize funding for post-retirement medical and life insurance benefits	....	....	....	....	....	....	....	....	....	....	....	....	....
Clarify tax treatment of on-demand pay arrangements	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, improve benefits tax administration	....	....	....	....	....	....	....	....	....	....	....	....	....
Subtotal, additional receipt proposals	**–109,197**	**–224,410**	**–273,058**	**–279,474**	**–272,431**	**–294,704**	**–299,897**	**–292,712**	**–298,485**	**–301,765**	**–314,949**	**–1,344,077**	**–2,851,885**
Grand total, mandatory and receipt proposals	**–152,604**	**–33,837**	**–244,446**	**–275,727**	**–213,273**	**–254,862**	**–203,648**	**–228,400**	**–199,656**	**–251,248**	**–307,448**	**–1,022,145**	**– 2,212,545**

Note: Detail in this table may not add to the totals due to rounding. For receipt effects, positive figures indicate lower receipts. For outlay effects, positive figures indicate higher outlays. For net costs, positive figures indicate higher deficits.

[1] The estimate for this proposal includes effects on receipts. The receipt effects included in the totals above are as follows:

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2023	2033	2024–2028	2024–2033
Reduce insulin cost-sharing in commercial plans	....	410	368	77	....	....	....	....	....	....	....	855	855
Permanently extend enhanced premium tax credits	....	....	....	4,887	6,720	7,102	7,166	6,426	6,448	6,899	7,402	18,709	53,050
Extend surprise billing protections to ground ambulances	....	....	–52	–76	–80	–84	–88	–92	–96	–101	–105	–292	–774
Provide a neighborhood homes credit	....	18	142	534	1,213	1,894	2,284	2,391	2,375	2,351	2,362	3,801	15,564
Expand and enhance the low-income housing credit	....	38	192	549	1,198	2,041	2,944	3,872	4,823	5,799	6,803	4,018	28,259
Impose a minimum income tax on the wealthiest taxpayers	....	....	–43,698	–48,977	–51,620	–52,507	–52,093	–51,533	–46,084	–43,616	–46,481	–196,802	–436,609
Revise the global minimum tax regime, limit inversions, and make related reforms	–18,461	–44,951	–55,091	–48,450	–43,750	–44,943	–46,935	–49,007	–51,154	–53,378	–55,682	–237,185	–493,341
Increase the excise tax rate on repurchase of corporate stock	–3,934	–20,266	–20,364	–21,243	–22,143	–23,059	–24,016	–25,031	–26,111	–27,247	–28,429	–107,075	–237,909
Expand the child credit, and make permanent full refundability and advanceability	5,735	24,721	–63,604	–25,591	–268	3,265	3,530	3,795	4,104	4,444	4,813	–61,477	–40,791
Restore and make permanent the American Rescue Plan expansion of the Earned Income Tax Credit for workers without qualifying children	376	1,544	1,675	1,808	2,123	2,098	2,084	2,047	2,024	1,996	1,952	9,248	19,351
Improve access to behavioral healthcare in the private insurance market	....	....	....	1,833	2,521	2,621	2,737	2,864	2,998	3,146	3,300	6,975	22,020
Require coverage of three behavioral health visits and three primary care visits without cost-sharing	....	....	....	3,695	3,445	1,331	820	856	897	941	986	8,471	12,971
Apply the net investment income tax to pass-through business income of high-income taxpayers	–12,342	–22,839	–26,245	–27,381	–28,606	–30,298	–31,589	–33,004	–34,162	–35,348	–36,472	–135,369	–305,944
Increase the net investment income tax rate and additional Medicare tax rate for high-income taxpayers	–14,891	–29,627	–28,282	–27,872	–30,074	–32,494	–34,525	–36,772	–39,104	–41,532	–44,089	–148,349	–344,371
Establish Electronic Visa Update System user fee	....	–52	–58	–64	–72	–79	–88	–108	–118	–130	–143	–325	–912
Improve Unemployment Insurance (UI) program integrity	....	....	....	11	35	189	90	–24	114	150	163	235	728
Extend investments in the IRS	....	....	....	....	....	....	....	....	....	–61,425	–72,721	....	–134,146
Increase civil monetary penalties for labor law violations	....	–150	–200	–250	–250	–250	–250	–250	–300	–300	–300	–1,100	–2,500
Total, receipt effects of mandatory proposals	–43,517	–91,154	–235,217	–186,510	–159,608	–163,173	–167,929	–173,570	–173,346	–237,351	–256,641	–835,662	–1,844,499

Table S–6. Mandatory and Receipt Proposals—Continued

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	Totals 2024–2033

[2] Estimates were not available at the time of Budget publication.

[3] The Cancer Moonshot authorization expires in 2023. The Budget prioritizes the reauthorization of the Cancer Moonshot by requesting $716 million in discretionary resources within NIH in 2024 and by proposing a mandatory reauthorization through 2026. The total Budget request for NIH Cancer Moonshot is $3.6 billion through 2026.

[4] The Budget proposes to support the USPS through an intragovernmental transaction that increases the balances in the Postal Service Fund but results in no net deficit effect in the 10-year budget window. The General Fund appropriation of $465 million in 2024 can be found in the transmit 4 for the Payment to the Postal Service account and is offset in the receiving account, the Postal Service Fund.

[5] Net of income offsets.

[6] Effects are included in the estimate of Repeal the enhanced oil recovery credit.

[7] The estimate for this proposal includes effects on outlays. The outlay effects included in the totals above are as follows:

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2023	2033	2024–2028	2024–2033
Make the adoption tax credit refundable and allow certain guardianship arrangements to qualify	....	....	1,000	1,937	1,661	1,608	1,591	1,575	1,553	1,544	1,532	6,206	14,001
Make permanent the income exclusion for forgiven student debt	....	....	....	....	1	1	19	19	20	22	24	2	106
Increase the statute of limitations on assessment of the COVID-related paid leave and employee retention tax credits	....	–2	–35	–119	–108	–21	....	....	....	....	....	–285	–285
Expand and increase penalties for noncompliant return preparation and e-filing	....	–9	–15	–18	–20	–22	–22	–22	–22	–19	–19	–84	–188
Grant authority to IRS for oversight of all paid preparers	....	–23	–29	–22	–19	–20	–22	–24	–25	–28	–30	–113	–242
Total, outlay effects of receipt proposals	....	–34	921	1,778	1,515	1,546	1,566	1,548	1,526	1,519	1,507	5,726	13,392

Table S–7. Funding Levels for Appropriated ("Discretionary") Programs by Category

(Budget authority in billions of dollars)

	Actual[1] 2022	Enacted[1,2] 2023	Request 2024	Outyears 2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals 2024–2028	2024–2033
Base Discretionary Funding Allocation	**1,477**	**1,618**	**1,695**	**1,722**	**1,760**	**1,798**	**1,838**	**1,864**	**1,892**	**1,920**	**1,948**	**1,977**	**8,813**	**18,413**
Non-Defense Shifts to Mandatory[3]	....	....	**–2**	**–10**	**–10**	**–11**	**–11**	**–11**	**–11**	**–12**	**–12**	**–12**	**–44**	**–102**
Bureau of Indian Affairs	....	....	–1	–1	–1	–1	–1	–1	–1	–1	–1	–1	–3	–6
Indian Health Service	....	....	–1	–10	–10	–10	–10	–11	–11	–11	–11	–12	–41	–96
Non-Base Discretionary Funding (not included above):[4]														
Emergency Funding	100	91	11	4	4	3	3	3	4	4	4	4	25	43
Program Integrity	2	2	3	3	3	3	3	3	3	3	3	3	14	31
Disaster Relief	19	20	20	12	12	12	12	12	12	12	12	12	68	128
Wildfire Suppression	2	3	3	3	3	3	3	3	3	3	3	3	13	27
21st Century Cures Appropriations	1	1	*	*	*	....	....	....	....	....	....	....	1	1
Total, Non-Base Funding	**124**	**117**	**37**	**21**	**21**	**21**	**21**	**21**	**21**	**22**	**22**	**22**	**121**	**229**
Grand Total, Discretionary Budget Authority	**1,601**	**1,736**	**1,730**	**1,733**	**1,771**	**1,808**	**1,848**	**1,874**	**1,902**	**1,929**	**1,958**	**1,987**	**8,890**	**18,540**
Memorandum: Presentation of base discretionary by defense and non-defense[5]														
Defense Allocation[6]	*782*	*858*	*886*	*905*	*924*	*944*	*964*	*970*	*977*	*984*	*991*	*998*	*4,623*	*9,542*
Non-Defense Allocation	*597*	*641*	*688*	*704*	*720*	*737*	*754*	*771*	*789*	*807*	*825*	*844*	*3,602*	*7,638*
Veterans Affairs Medical Care Program	*97*	*119*	*121*	*113*	*115*	*118*	*121*	*123*	*126*	*129*	*132*	*135*	*587*	*1,233*
Memorandum: Presentation of base discretionary by security and nonsecurity[5]														
Security Allocation	*894*	*979*	*1,014*	*1,037*	*1,059*	*1,081*	*1,106*	*1,117*	*1,127*	*1,138*	*1,148*	*1,159*	*5,298*	*10,987*
Nonsecurity Allocation	*485*	*520*	*560*	*572*	*586*	*599*	*611*	*624*	*638*	*653*	*668*	*683*	*2,928*	*6,194*
Veterans Affairs Medical Care Program	*97*	*119*	*121*	*113*	*115*	*118*	*121*	*123*	*126*	*129*	*132*	*135*	*587*	*1,233*
Memorandum: Discretionary appropriations provided in the Infrastructure, Investment, and Jobs Act[7]	*174*	*70*	*67*	*66*	*64*	....	....	....	....	....	....	....	*197*	*197*

Table S–7. Funding Levels for Appropriated ("Discretionary") Programs by Category—Continued

(Budget authority in billions of dollars)

* Less than $500 million.

[1] The 2022 actual and 2023 enacted levels include 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 2022 and 2023 levels are adjusted to add back OMB's scoring of CHIMPs enacted in 2022 and 2023 appropriations Acts for a better illustrative comparison with the 2024 request levels.

[2] The 2023 enacted levels for base funding include the $12.5 billion primarily for base activities that was designated as emergency funding in Public Law 117–328.

[3] The 2024 Budget proposes to shift contract support costs and 105(l) leases within the Indian Health Service (IHS) in HHS and the Bureau of Indian Programs (BIA) in the Department of the Interior to the mandatory side of the Budget starting in 2024. The Budget further proposes to shift all of IHS to mandatory starting in 2025 as well. See the "Budget Process" chapter of the *Analytical Perspectives* volume of the Budget for more information on these proposals.

[4] The 2024 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) and the FY 2023 deeming resolution in the House of Representatives (H.Res. 1151).

[5] 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.

[6] The amounts in the 2024 Budget are based on the 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 2028, the Budget reflects outyear growth rates consistent with the FY 2023 President's Budget.

[7] 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. 2024 Discretionary Request by Major Agency

(Budget authority in billions of dollars)

	2022 Actual[1]	2023 Enacted[1,2]	2024 Request	2024 Request Less 2023 Enacted: Dollar	2024 Request Less 2023 Enacted: Percent
Base Discretionary Funding:					
Cabinet Departments:					
Agriculture[3]	26.3	26.4	30.1	+3.8	+14.3%
Commerce	9.9	11.2	12.3	+1.2	+10.7%
Defense	742.6	816.0	842.0	+26.0	+3.2%
Education	75.3	79.2	90.0	+10.8	+13.6%
Energy (DOE)	44.3	47.8	52.0	+4.2	+8.7%
Health and Human Services (HHS)[4]	120.9	130.4	145.3	+14.9	+11.4%
Proposed IHS Shift to Mandatory (non-add)[5]	*(1.0)*	*(1.3)*	*(1.3)*	*(+*)*	*(+2.2%)*
HHS, BA excluding IHS (non-add)	*(119.9)*	*(129.1)*	*(144.0)*	*(+14.8)*	*(+11.5%)*
Homeland Security (DHS)	57.6	61.0	60.4	–0.6	–1.0%
Housing and Urban Development (HUD):					
HUD program level	*65.7*	*72.1*	*73.3*	*+1.1*	*+1.6%*
HUD receipts	*–11.0*	*–8.3*	*–5.5*	*+2.8*	*N/A*
Interior (DOI)	16.0	17.2	18.8	+1.6	+9.3%
Proposed BIA Shift to Mandatory (non-add)[5]	*(0.3)*	*(0.5)*	*(0.5)*	*(+0.1)*	*(+10.8%)*
DOI, BA excluding BIA (non-add)	*(15.7)*	*(16.7)*	*(18.3)*	*(+1.6)*	*(+9.3%)*
Justice	35.2	37.5	39.7	+2.2	+5.9%
Labor	13.1	13.6	15.1	+1.5	+10.9%
State and International Programs[3,6]	57.8	63.4	70.5	+7.1	+11.2%
Transportation (DOT)	26.9	28.7	27.8	–0.8	–2.9%
Treasury[6]	14.3	14.2	16.3	+2.1	+15.0%
Veterans Affairs[7]	112.4	134.9	137.9	+3.0	+2.2%
Major Agencies:					
Corps of Engineers (Corps)	8.3	8.7	7.4	–1.2	–14.4%
Environmental Protection Agency (EPA)[8]	9.6	10.1	12.1	+1.9	+19.2%
General Services Administration	–0.5	–0.1	1.0	+1.1	*N/A*
National Aeronautics and Space Administration	24.0	25.4	27.2	+1.8	+7.1%
National Science Foundation	8.8	9.5	11.3	+1.8	+18.6%
Small Business Administration	0.5	1.1	1.0	–0.1	–8.2%
Social Security Administration[4]	9.1	9.6	10.5	+0.9	+9.7%
Other Agencies	25.4	27.3	29.4	+2.1	+7.7%
Changes in mandatory program offsets[9]	–16.1	–18.6	–30.6	–12.0	+64.8%
Subtotal, Base Discretionary Budget Authority (BA)	**1,476.6**	**1,618.3**	**1,695.5**	**+77.2**	**+4.8%**
Subtotal, BA excluding programs shifted to mandatory	***1,475.3***	***1,616.5***	***1,693.6***	***+77.1***	***+4.8%***

Table S–8. 2024 Discretionary Request by Major Agency—Continued

(Budget authority in billions of dollars)

	2022 Actual[1]	2023 Enacted[1,2]	2024 Request	2024 Request Less 2023 Enacted	
				Dollar	Percent
Non-Base Discretionary Funding:[10]					
Emergency Requirements Funding:					
Agriculture	11.2	6.0	....	–6.0	N/A
Commerce	0.4	1.9	....	–1.9	N/A
Defense	34.0	32.8	....	–32.8	N/A
Education	1.3	0.2	0.2	....	N/A
Energy	0.1	1.7	....	–1.7	N/A
Health and Human Services	6.9	7.1	3.0	–4.2	N/A
Homeland Security	0.4	6.6	4.7	–1.9	N/A
Housing and Urban Development	5.0	5.0	....	–5.0	N/A
Interior	0.6	2.0	....	–2.0	N/A
Justice	0.6	0.3	0.3	–*	N/A
State and International Programs	29.3	22.0	....	–22.0	N/A
Transportation	2.7	1.0	....	–1.0	N/A
Corps of Engineers (Corps)	5.7	1.2	–*	–1.2	N/A
Environmental Protection Agency (EPA)[8]	....	2.1	2.5	+0.5	N/A
National Aeronautics and Space Administration	0.3	0.2	....	–0.2	N/A
Small Business Administration	1.2	0.9	....	–0.9	N/A
Other Agencies	0.3	0.5	....	–0.5	N/A
Subtotal, Emergency Requirements	100.0	91.4	10.7	–80.7	N/A
Program Integrity:					
Health and Human Services	0.6	0.6	0.6	+*	+6.3%
Labor	0.1	0.3	0.4	+0.2	+67.8%
Social Security Administration	1.4	1.5	1.6	+0.1	+4.8%
Subtotal, Program Integrity	2.1	2.3	2.6	+0.3	+12.1%
Disaster Relief:					
Homeland Security	18.8	19.9	20.1	+0.2	+0.8%
Small Business Administration	0.1	0.1	0.1	....	....
Subtotal, Disaster Relief	18.9	20.1	20.3	+0.2	+0.8%
Wildfire Suppression:					
Agriculture	2.1	2.2	2.3	+0.1	+4.1%
Interior	0.3	0.3	0.4	+*	+2.9%
Subtotal, Wildfire Suppression	2.5	2.6	2.7	+0.1	+3.9%
21st Century Cures appropriations:					
Health and Human Services	0.5	1.1	0.5	–0.7	–59.8%
Subtotal, Non-Base Discretionary Funding	**124.1**	**117.5**	**36.7**	**–80.8**	**–68.8%**
Total, Discretionary BA	**1,600.6**	**1,735.8**	**1,732.2**	**–3.6**	**–0.2%**
Total, BA excluding programs shifted to mandatory	***1,599.4***	***1,734.0***	***1,730.3***	***–3.7***	***–0.2%***

Table S–8. 2024 Discretionary Request by Major Agency—Continued

(Budget authority in billions of dollars)

	2022 Actual [1]	2023 Enacted [1,2]	2024 Request	2024 Request Less 2023 Enacted: Dollar	2024 Request Less 2023 Enacted: Percent
Memorandum - Comparison of 2023 Enacted to 2024 Request by Category:					
Total, Base Discretionary Funding		*1,618.3*	*1,695.5*	*+77.2*	*+4.8%*
Base Discretionary by Defense and Non-Defense:					
Defense		*858.3*	*886.4*	*+28.0*	*+3.3%*
Non-Defense		*641.2*	*688.1*	*+46.9*	*+7.3%*
Veterans Affairs Medical Care Program [7]		*118.7*	*121.0*	*+2.3*	*+1.9%*
Base Discretionary by Security and Nonsecurity: [11]					
Security		*979.2*	*1,014.4*	*+35.2*	*+3.6%*
Nonsecurity		*520.3*	*560.1*	*+39.8*	*+7.6%*
Veterans Affairs Medical Care Program [7]		*118.7*	*121.0*	*+2.3*	*+1.9%*

* Less than $50 million.

[1] The 2022 actual and 2023 enacted levels include 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 2022 and 2023 levels are adjusted to add back OMB's scoring of CHIMPs enacted in 2022 and 2023 appropriations Acts for a better illustrative comparison with the 2024 request levels.

[2] The 2023 enacted levels for base funding include the $12.5 billion primarily for base activities that was designated as emergency funding in Public Law 117–328.

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

[5] The 2024 Budget proposes to shift contract support costs and 105(l) leases within the Indian Health Service (IHS) in HHS and the Bureau of Indian Programs (BIA) in the Department of the Interior to the mandatory side of the Budget starting in 2024. The Budget further proposes to shift all of IHS to mandatory starting in 2025 as well. See the "Budget Process" chapter of the *Analytical Perspectives* volume of the Budget for more information on these proposals.

[6] 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.

[7] In addition to discretionary funding, the 2024 Budget includes mandatory funding for veterans medical care, research, and benefits delivery through the Cost of War Toxic Exposures Fund, in accordance with the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022.

[8] The EPA base total does not include additional resources for the Superfund program from tax revenue in 2023 and 2024 provided through provisions in the Infrastructure Investment and Jobs Act and the Inflation Reduction Act as these amounts are reflected as emergency funding in the allocation adjustment section. Total budget resources for the Superfund program would be approximately $2.9 billion in 2024, compared to the $1.7 billion available in 2023.

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

[10] The 2024 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) and the FY 2023 deeming resolution in the House of Representatives (H.Res. 1151).

[11] 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 Assumptions

(Calendar years)

	Actual 2021	Projections 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Gross Domestic Product (GDP):													
Nominal level, billions of dollars	23,315	25,409	26,544	27,523	28,750	29,981	31,224	32,516	33,884	35,342	36,880	38,483	40,157
Percent change, nominal GDP, year/year	10.7	9.0	4.5	3.7	4.5	4.3	4.1	4.1	4.2	4.3	4.4	4.3	4.3
Real GDP, percent change, year/year	5.9	1.8	0.6	1.5	2.3	2.1	2.0	2.0	2.1	2.2	2.2	2.2	2.2
Real GDP, percent change, Q4/Q4	5.7	0.2	0.4	2.1	2.4	2.0	2.0	2.0	2.1	2.2	2.2	2.2	2.2
GDP chained price index, percent change, year/year	4.5	7.0	3.9	2.2	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Consumer Price Index,[1] percent change, year/year	4.7	8.1	4.3	2.4	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Interest rates, percent:[2]													
91-day Treasury bills[3]	*	2.0	4.9	3.8	3.0	2.5	2.3	2.2	2.3	2.4	2.4	2.5	2.5
10-year Treasury notes	1.4	3.0	3.9	3.6	3.5	3.4	3.4	3.4	3.4	3.4	3.4	3.5	3.5
Unemployment rate, civilian, percent[2]	5.4	3.7	4.3	4.6	4.4	4.3	4.2	4.1	4.0	3.9	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] Seasonally adjusted CPI for all urban consumers.
[2] Annual average.
[3] Average rate, secondary market (bank discount basis).

Table S–10. Federal Government Financing and Debt

(Dollar amounts in billions)

	Actual 2022	Estimate 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Financing:												
Unified budget deficit:												
Primary deficit	900	909	1,058	839	654	599	643	513	593	605	620	714
Net interest	476	661	789	833	867	910	960	1,022	1,093	1,171	1,250	1,321
Unified budget deficit	1,376	1,569	1,846	1,671	1,521	1,509	1,604	1,536	1,686	1,776	1,871	2,035
As a percent of GDP	5.5%	6.0%	6.8%	5.9%	5.1%	4.9%	5.0%	4.6%	4.8%	4.9%	4.9%	5.1%
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities:[1]												
Change in Treasury operating cash balance	421	14	....	....	....	....	....	....	....	....	....	....
Net disbursements of credit financing accounts:												
Direct loan and Troubled Asset Relief Program (TARP) equity purchase accounts	–256	44	22	133	118	109	64	56	47	38	33	32
Guaranteed loan accounts	205	31	6	6	4	1	*	–*	–*	*	1	1
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (NRRIT)	–5	–*	–1	–2	–1	–1	–1	–1	–1	–1	–1	–1
Net change in other financial assets and liabilities[2]	229	....	....	....	....	....	....	....	....	....	....	....
Subtotal, changes in financial assets and liabilities	594	89	27	138	121	109	63	54	46	37	33	32
Seigniorage on coins	–*	–*	–*	–*	–*	–*	–*	–*	–*	–*	–*	–*
Total, other transactions affecting borrowing from the public	594	88	26	138	120	109	63	54	45	37	33	31
Total, requirement to borrow from the public (equals change in debt held by the public)	1,970	1,657	1,873	1,809	1,641	1,618	1,666	1,589	1,732	1,812	1,903	2,066
Changes in Debt Subject to Statutory Limitation:												
Change in debt held by the public	1,970	1,657	1,873	1,809	1,641	1,618	1,666	1,589	1,732	1,812	1,903	2,066
Change in debt held by Government accounts	483	197	242	204	212	59	–41	77	–40	–71	–122	–240
Change in other factors	15	1	–*	–1	–1	*	1	*	–1	–*	–1	–*
Total, change in debt subject to statutory limitation	2,468	1,855	2,115	2,012	1,852	1,677	1,626	1,667	1,691	1,741	1,781	1,825
Debt Subject to Statutory Limitation, End of Year:												
Debt issued by Treasury	30,818	32,672	34,786	36,798	38,650	40,326	41,951	43,617	45,308	47,049	48,831	50,656
Adjustment for discount, premium, and coverage[3]	51	52	53	53	54	54	55	56	56	56	56	56
Total, debt subject to statutory limitation[4]	30,869	32,724	34,839	36,851	38,703	40,381	42,006	43,673	45,364	47,105	48,887	50,712
Debt Outstanding, End of Year:												
Gross Federal debt:[5]												
Debt issued by Treasury	30,818	32,672	34,786	36,798	38,650	40,326	41,951	43,617	45,308	47,049	48,831	50,656
Debt issued by other agencies	20	21	22	23	24	25	25	25	26	26	27	27
Total, gross Federal debt	30,839	32,693	34,808	36,821	38,674	40,351	41,976	43,643	45,334	47,076	48,858	50,683
As a percent of GDP	123.4%	124.1%	127.8%	129.5%	130.3%	130.5%	130.4%	130.1%	129.6%	129.0%	128.3%	127.6%

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

(Dollar amounts in billions)

	Actual	Estimate										
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Held by:												
Debt held by Government accounts	6,586	6,783	7,025	7,229	7,441	7,501	7,459	7,537	7,496	7,426	7,304	7,064
Debt held by the public [6]	24,252	25,910	27,783	29,592	31,233	32,851	34,517	36,106	37,838	39,650	41,553	43,619
As a percent of GDP	97.0%	98.4%	102.0%	104.1%	105.2%	106.3%	107.2%	107.7%	108.2%	108.7%	109.1%	109.8%
Debt Held by the Public Net of Financial Assets:												
Debt held by the public	24,252	25,910	27,783	29,592	31,233	32,851	34,517	36,106	37,838	39,650	41,553	43,619
Less financial assets net of liabilities:												
Treasury operating cash balance	636	650	650	650	650	650	650	650	650	650	650	650
Credit financing account balances:												
Direct loan and TARP equity purchase accounts	1,339	1,382	1,404	1,538	1,655	1,765	1,829	1,885	1,932	1,970	2,003	2,035
Guaranteed loan accounts	45	77	83	88	93	94	94	94	94	94	95	95
Government-sponsored enterprise stock [7]	224	224	224	224	224	224	224	224	224	224	224	224
Air carrier worker support warrants and notes [8]	12	12	11	11	10	10	9	9	4	*	....	....
Emergency capital investment fund securities	2	2	2	2	2	2	2	2	2	1	1	1
Non-Federal securities held by NRRIT	23	22	22	20	19	17	16	15	13	12	11	11
Other assets net of liabilities	–78	–78	–78	–78	–78	–78	–78	–78	–78	–78	–78	–78
Total, financial assets net of liabilities	2,204	2,291	2,318	2,455	2,575	2,684	2,746	2,800	2,841	2,874	2,907	2,938
Debt held by the public net of financial assets	22,049	23,619	25,465	27,137	28,658	30,167	31,771	33,306	34,997	36,776	38,647	40,681
As a percent of GDP	88.2%	89.7%	93.5%	95.4%	96.6%	97.6%	98.7%	99.3%	100.1%	100.8%	101.5%	102.4%

* $500 million or less.

[1] A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a negative sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a negative sign. More information on the levels and changes to the operating cash balance is available in Chapter 20, "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 2022, the Federal Reserve Banks held $5,634.9 billion of Federal securities and the rest of the public held $18,617.4 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 $4 billion at the end of 2022.

[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.