
SUMMARY TABLES

Table S-1. Budget Totals

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

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

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015– 2019	2015– 2024
Projected deficits in the adjusted baseline¹	628	561	568	560	558	657	707	741	887	914	942	2,905	7,097
Percent of GDP	3.6%	3.1%	3.0%	2.8%	2.6%	3.0%	3.0%	3.1%	3.5%	3.5%	3.4%	2.9%	3.1%
Proposals in the 2015 Budget:²													
Investments in growing the economy and creating opportunity:													
Opportunity, Growth, and Security Initiative .....	.....	33	14	4	2	1	1	*	*	.....	.....	54	55
Spending cuts .....	.....	–1	–2	–3	–3	–3	–3	–3	–3	–3	–3	–11	–28
Tax loophole closers .....	.....	–1	–2	–2	–3	–3	–3	–3	–3	–4	–4	–11	–28
Surface transportation reauthorization .....	.....	4	9	12	14	12	7	5	3	2	1	51	70
Transition revenue from business tax reform ³ .....	.....	–38	–38	–38	–38	.....	.....	.....	.....	.....	.....	–150	–150
Early childhood investments .....	.....	*	1	4	6	8	10	11	12	12	11	19	76
Tobacco tax financing .....	.....	–8	–10	–9	–9	–8	–8	–7	–7	–6	–6	–44	–78
Earned Income Tax Credit expansion for workers without qualifying children .....	.....	*	6	6	6	6	7	7	7	7	7	26	60
High-income tax loophole closers .....	.....	–*	–5	–5	–6	–6	–6	–6	–7	–7	–7	–27	–60
Additional investments in education, innovation, infrastructure, and security .....	.....	–*	47	60	58	51	43	34	–32	–58	–63	216	140
Additional mandatory and tax proposals	20	33	24	–2	–14	–31	–35	–39	–45	–52	–52	9	–215
Debt service	*	*	1	2	4	5	7	7	6	3	–2	12	32
Total, investments	20	18	45	29	18	33	18	4	–69	–106	–117	143	–127
Additional deficit reduction from health, tax, and immigration reform:													
Health savings	1	2	–8	–18	–25	–33	–44	–53	–63	–72	–89	–81	–402
Revenue proposals .....	.....	–37	–42	–50	–58	–64	–70	–75	–80	–85	–91	–251	–651
Immigration reform .....	.....	6	–1	–10	–15	–17	–18	–20	–23	–29	–31	–37	–158
Debt service	*	–*	–1	–2	–7	–12	–18	–25	–32	–41	–50	–22	–188
Total, additional deficit reduction	1	–29	–51	–80	–105	–126	–150	–173	–198	–227	–260	–391	–1,399

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

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

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

* \$500 million or less.

¹ See Tables S-4 and S-8 for information on the adjusted baseline.² For total deficit reduction since January 2011, see Table S-3.³ Business tax reform transition revenue finances the \$70 billion cost of above-baseline surface transportation investments (the PAYGO cost of the reauthorization proposal) plus \$78 billion in cash transfers necessary to ensure Transportation Trust Fund solvency over the four-year reauthorization period.⁴ Reverses mandatory sequestration for 2015–2023. Extension of mandatory sequestration to 2024 was enacted subsequent to the completion of the 2015 Budget baseline and policy estimates.

Table S-3. Cumulative Deficit Reduction

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

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

Table S-3. Cumulative Deficit Reduction—Continued	
(Deficit reduction (–) or increase (+) in billions of dollars)	
	2015–2024
Memorandum, savings in Overseas Contingency Operations (OCO):	
Enacted reduction in OCO funding	–780
Proposed reductions in OCO	–695
Debt service	–334
Total, savings in overseas contingency operations (OCO)	–1,809
¹ Excludes savings from reductions in OCO.	
² Consists of mandatory sequestration for 2015–2023 and discretionary cap reductions for 2016–2021.	
Excludes extension of mandatory sequestration to 2024 enacted subsequent to the completion of the 2015 Budget estimates.	
³ See Table S-2 for details on investment proposals.	

Table S-4. Adjusted Baseline by Category¹

(In billions of dollars)

														Totals	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015- 2019	2015- 2024	
Outlays:															
Appropriated (“discretionary”) programs:															
Defense	626	612	606	653	675	687	700	711	728	745	763	781	3,321	7,050	
Non-defense	522	562	543	542	552	559	569	581	592	605	618	632	2,766	5,795	
Subtotal, appropriated programs	1,147	1,174	1,150	1,195	1,227	1,246	1,270	1,292	1,321	1,350	1,381	1,414	6,088	12,845	
Mandatory programs:															
Social Security	808	852	896	947	1,003	1,063	1,127	1,195	1,264	1,337	1,415	1,499	5,037	11,748	
Medicare	492	513	529	580	596	617	682	734	790	879	914	947	3,003	7,268	
Medicaid	265	308	331	353	373	393	416	440	466	493	522	556	1,868	4,345	
Other mandatory programs	521	560	659	697	712	704	752	778	807	847	852	858	3,524	7,666	
Subtotal, mandatory programs	2,086	2,234	2,415	2,577	2,684	2,777	2,977	3,147	3,326	3,556	3,704	3,861	13,432	31,026	
Net interest	221	223	251	318	393	480	563	635	697	761	827	886	2,005	5,812	
Adjustments for disaster costs ² .....	.....	2	6	8	8	9	9	10	10	10	10	10	40	90	
Joint Committee enforcement ³ .....	.....	.....	−10	−73	−96	−102	−105	−107	−107	−54	−38	−10	−387	−704	
Total outlays	3,455	3,633	3,812	4,025	4,217	4,409	4,714	4,978	5,247	5,623	5,884	6,160	21,178	49,069	
Receipts:															
Individual income taxes	1,316	1,389	1,498	1,606	1,727	1,854	1,971	2,094	2,223	2,353	2,487	2,622	8,656	20,435	
Corporation income taxes	274	333	412	463	488	501	512	524	538	552	566	585	2,376	5,141	
Social insurance and retirement receipts:															
Social Security payroll taxes	673	732	756	808	848	896	942	984	1,039	1,090	1,139	1,191	4,251	9,693	
Medicare payroll taxes	209	219	231	248	261	276	291	304	320	336	352	368	1,307	2,987	
Unemployment insurance	57	60	59	59	58	54	54	56	56	58	59	61	283	572	
Other retirement	8	9	9	10	10	11	11	12	13	13	14	15	51	118	
Excise taxes	84	94	99	100	105	108	114	118	123	129	135	143	526	1,174	
Estate and gift taxes	19	16	18	19	20	22	23	24	26	27	29	31	102	240	
Customs duties	32	35	38	41	44	48	51	54	58	61	65	70	222	529	
Deposits of earnings, Federal Reserve System	76	90	88	58	34	20	25	34	43	47	54	58	225	462	
Other miscellaneous receipts	27	27	43	45	61	62	63	66	67	68	70	74	274	620	
Total receipts	2,775	3,005	3,251	3,457	3,656	3,851	4,057	4,271	4,505	4,736	4,970	5,218	18,273	41,973	
Deficit	680	628	561	568	560	558	657	707	741	887	914	942	2,905	7,097	
Net interest	221	223	251	318	393	480	563	635	697	761	827	886	2,005	5,812	
Primary deficit	459	405	310	250	167	79	94	72	44	126	87	56	900	1,285	
On-budget deficit	719	648	558	569	548	538	623	651	676	800	800	799	2,837	6,563	
Off-budget deficit / surplus (−)	−39	−19	3	−1	12	20	34	56	66	87	114	143	68	534	

Table S-4. Adjusted Baseline by Category¹—Continued

(In billions of dollars)

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

* \$500 million or less.

¹ See Table S-8 for information on adjustments to the Balanced Budget and Emergency Deficit Control Act (BBEDCA) baseline.² These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction. Such assistance might be provided in the form of discretionary or mandatory outlays or tax relief. These amounts are included as outlays for convenience.³ Includes discretionary cap reduction for 2016 through 2021 and mandatory sequestration for 2015 through 2023.⁴ Excludes discretionary cap reductions for Joint Committee enforcement.

Table S-5. Proposed Budget by Category

(In billions of dollars)

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

Table S-5. Proposed Budget by Category—Continued

(In billions of dollars)

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

* \$500 million or less.

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

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

(As a percent of GDP)

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

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

(As a percent of GDP)

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

*0.05 percent of GDP or less.

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

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Outlays:										
Appropriated ("discretionary") programs:										
Defense	623	567	537	520	511	500	492	485	480	477
Non-defense	563	552	542	528	517	508	497	474	462	458
Subtotal, appropriated programs	1,186	1,119	1,079	1,049	1,028	1,008	990	959	942	935
Mandatory programs:										
Social Security	896	920	944	970	996	1,023	1,048	1,076	1,104	1,135
Medicare	526	552	541	537	573	591	612	658	659	654
Medicaid	336	344	350	358	367	376	386	396	407	418
Other mandatory programs	691	718	710	679	699	696	699	708	690	675
Allowance for immigration reform	8	11	17	22	25	25	29	33	38	42
Subtotal, mandatory programs	2,458	2,545	2,564	2,565	2,659	2,712	2,775	2,872	2,898	2,924
Net interest	252	308	369	432	487	528	556	581	603	616
Adjustments for disaster costs ¹	6	7	8	8	8	8	8	8	8	8
Total outlays	3,901	3,980	4,019	4,054	4,182	4,256	4,330	4,420	4,451	4,483
Receipts:										
Individual income taxes	1,534	1,600	1,677	1,752	1,810	1,868	1,923	1,975	2,026	2,073
Corporation income taxes	449	487	497	493	455	451	450	449	447	449
Social insurance and retirement receipts										
Social Security payroll taxes	758	788	800	819	836	846	866	882	893	906
Medicare payroll taxes	232	242	247	254	259	262	268	273	277	282
Unemployment insurance	57	55	67	63	57	57	56	55	56	54
Other retirement	9	9	10	10	10	10	10	11	11	12
Excise taxes	111	112	112	111	112	112	112	113	114	116
Estate and gift taxes	18	19	20	21	35	36	38	40	42	43
Customs duties	37	39	42	44	45	46	48	49	51	53
Deposits of earnings, Federal Reserve System	88	56	32	18	22	29	36	38	42	44
Other miscellaneous receipts	43	44	59	57	57	57	56	56	55	56
Allowance for immigration reform	2	12	26	36	40	40	46	52	60	66
Total receipts	3,337	3,464	3,588	3,677	3,737	3,817	3,911	3,993	4,074	4,154
Deficit	564	516	431	377	445	439	419	427	377	329
Net interest	252	308	369	432	487	528	556	581	603	616
Primary deficit / surplus (–)	312	207	62	–55	–42	–89	–138	–154	–227	–287
On-budget deficit	564	520	422	361	417	393	366	362	292	226
Off-budget deficit / surplus (–)	–*	–4	9	16	27	46	53	65	84	103

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

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

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

*\$500 million or less.

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

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

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

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

*\$500 million or less.

¹ The baseline permanently continues the tax benefits provided to individuals and families that were extended only through taxable year 2017 under ATRA.

² Includes adjustments for program integrity.

³ Consists of mandatory sequestration for 2016-2023 and discretionary cap reductions for 2016-2021. Excludes extension of mandatory sequestration to 2024 enacted subsequent to the completion of the 2015 Budget estimates.

⁴ These amounts represent a placeholder for major disasters requiring Federal assistance for relief and reconstruction.

Table S-9. Mandatory and Receipt Proposals

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

													Totals	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		2015–2019	2015–2024
Opportunity, Growth, and Security Initiative:														
<i>Discretionary funding (non-add)</i>		32,588	13,842	4,485	1,993	1,108	553	221	55	.....	.....		54,016	54,845
Spending and tax offsets:														
Reduce subsidies for crop insurance companies and farmer premiums		–691	–1,232	–1,435	–1,466	–1,507	–1,539	–1,566	–1,598	–1,621	–1,625		–6,331	–14,280
Reform the aviation passenger security user fee to more accurately reflect the costs of aviation security			–200	–425	–650	–660	–670	–680	–690	–695	–700		–1,935	–5,370
Offset Disability Insurance (DI) benefits for period of concurrent Unemployment Insurance (UI) receipt ¹			–56	–254	–390	–414	–416	–419	–426	–441	–415		–1,114	–3,231
Enact Spectrum License User Fee and allow the FCC to auction predominantly domestic satellite services		–225	–325	–425	–550	–550	–550	–550	–550	–550	–550		–2,075	–4,825
Limit the total accrual of tax-favored retirement benefits		–1,482	–2,157	–2,334	–2,512	–2,697	–2,940	–3,233	–3,479	–3,638	–3,905		–11,182	–28,377
Total, spending and tax offsets		–2,398	–3,970	–4,873	–5,568	–5,828	–6,115	–6,448	–6,743	–6,945	–7,195		–22,637	–56,083
Surface Transportation Reauthorization:														
Invest in surface transportation reauthorization ...		3,534	9,244	12,436	14,057	11,914	7,225	4,565	3,295	2,349	1,489		51,185	70,108
<i>Transfer to achieve trust fund solvency (non-add)</i> ...		22,000	18,000	19,000	19,000	.....	.....	.....	.....	.....	.....		78,000	78,000
Transition to a reformed business tax system		–37,500	–37,500	–37,500	–37,500	.....	.....	.....	.....	.....	.....		–150,000	–150,000
Early Childhood Investments:														
Support Preschool for All		130	1,235	3,110	5,456	7,360	8,773	9,787	10,560	10,275	9,356		17,291	66,042
Extend and expand voluntary home visiting		20	115	400	575	900	1,075	1,400	1,575	1,900	2,075		2,010	10,035
Subtotal, investments		150	1,350	3,510	6,031	8,260	9,848	11,187	12,135	12,175	11,431		19,301	76,077
Increase tobacco taxes and index for inflation ²		–7,797	–9,936	–9,350	–8,738	–8,203	–7,721	–7,267	–6,840	–6,438	–5,927		–44,024	–78,217
Earned Income Tax Credit (EITC) Expansion:														
Expand EITC for workers without qualifying children ³		490	6,308	6,335	6,362	6,444	6,536	6,653	6,760	6,874	6,978		25,939	59,740
High-income tax loophole closers:														
Tax carried (profits) interests as ordinary income		–2,153	–1,951	–1,762	–1,474	–1,403	–1,443	–1,219	–972	–765	–655		–8,743	–13,797
Conform SECA taxes for professional service businesses		–2,151	–3,009	–3,227	–3,461	–3,691	–3,936	–4,207	–4,470	–4,691	–4,836		–15,539	–37,679
Impose liability on shareholders to collect unpaid income taxes of applicable corporations	–309	–325	–450	–474	–497	–521	–544	–568	–593	–619	–647		–2,267	–5,238
Require that the cost basis of stock that is a covered security must be determined using an average cost basis method			–53	–162	–279	–406	–481	–501	–522	–544	–567		–900	–3,515
Total, high-income tax loophole closers ...	–309	–4,629	–5,463	–5,625	–5,711	–6,021	–6,404	–6,495	–6,557	–6,619	–6,705		–27,449	–60,229

Table S-9. Mandatory and Receipt Proposals—Continued

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

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

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Graduate medical education:													
Better align graduate medical education payments with patient care costs		-960	-1,160	-1,210	-1,320	-1,400	-1,500	-1,600	-1,710	-1,830	-1,950	-6,050	-14,640
Better align payments to rural providers with the cost of care:													
Reduce Critical Access Hospital (CAH) payments from 101% of reasonable costs to 100% of reasonable costs		-110	-130	-140	-150	-160	-180	-180	-200	-220	-220	-690	-1,690
Prohibit CAH designation for facilities that are less than 10 miles from the nearest hospital		-40	-60	-60	-70	-70	-70	-80	-80	-90	-100	-300	-720
Cut waste, fraud, and improper payments in Medicare:													
Reduce fraud, waste, and abuse in Medicare			-20	-20	-30	-50	-50	-50	-60	-60	-60	-120	-400
Drug rebates and additional Part D savings:													
Align Medicare drug payment policies with Medicaid policies for low-income beneficiaries			-2,830	-7,960	-9,500	-10,760	-12,520	-14,580	-16,390	-19,480	-23,230	-31,050	-117,250
Accelerate manufacturer discounts for brand drugs to provide relief to Medicare beneficiaries in the coverage gap			40	-190	-380	-740	-1,190	-1,300	-1,430	-1,380	-1,280	-1,270	-7,850
Suspend coverage and payment for questionable Part D prescriptions and incomplete clinical information													
Establish quality bonus payments for high-performing Part D plans													
Encourage efficient post-acute care:													
Adjust payment updates for certain post-acute care providers		-1,450	-3,250	-4,830	-6,330	-8,200	-10,180	-12,440	-15,220	-17,090	-18,870	-24,060	-97,860
Equalize payments for certain conditions commonly treated in inpatient rehabilitation facilities (IRFs) and skilled nursing facilities (SNFs)		-110	-130	-140	-150	-160	-170	-180	-190	-190	-200	-690	-1,620
Encourage appropriate use of inpatient rehabilitation hospitals by requiring that 75 percent of IRF patients require intensive rehabilitation services		-170	-210	-220	-230	-240	-250	-260	-270	-280	-290	-1,070	-2,420
Adjust SNF payments to reduce hospital readmissions						-230	-280	-300	-320	-350	-380	-230	-1,860

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Implement bundled payment for post-acute care						-430	-960	-1,570	-1,760	-1,900	-2,060	-430	-8,680
Additional provider efficiencies:													
Exclude certain services from the in-office ancillary services exception			-350	-540	-590	-640	-680	-730	-780	-830	-890	-2,120	-6,030
Modify the documentation requirement for face-to-face encounters for durable medical equipment, prosthetics, orthotics, and supplies (DMEPOS) claims													
Modify reimbursement of Part B drugs ...		-300	-530	-570	-610	-650	-700	-760	-810	-870	-950	-2,660	-6,750
Modernize payments for clinical laboratory services			-80	-220	-380	-560	-780	-1,030	-1,310	-1,650	-1,880	-1,240	-7,890
Expand sharing Medicare data with qualified entities													
Clarify the Medicare Fraction in the Medicare DSH statute													
Implement Value-Based Purchasing for SNFs, Home Health Agencies (HHAs), Ambulatory Surgical Centers (ASCs), and Hospital Outpatient Departments (HOPDs)													
Improve payment accuracy for Medicare Advantage (MA):													
Increase the minimum MA coding intensity adjustment			-390	-1,000	-1,700	-2,760	-3,990	-4,620	-5,050	-5,500	-5,950	-5,850	-30,960
Align employer group waiver plan payments with average MA plan bids ...			-200	-280	-330	-370	-420	-470	-510	-550	-610	-1,180	-3,740
Strengthen the Independent Payment Advisory Board (IPAB) to reduce long-term drivers of Medicare cost growth									-2,180	-2,980	-7,780	.....	-12,940
Total, Medicare providers		-3,480	-10,610	-19,840	-24,840	-30,750	-37,470	-43,940	-52,320	-59,570	-71,300	-89,520	-354,120
Medicare structural reforms:													
Increase income-related premium under Medicare Parts B and D					-1,720	-2,600	-5,760	-7,870	-9,540	-11,530	-13,770	-4,320	-52,790
Modify Part B deductible for new enrollees					-50	-60	-260	-360	-810	-910	-960	-110	-3,410
Introduce home health co-payments for new beneficiaries					-20	-50	-80	-110	-140	-190	-230	-70	-820
Introduce a Part B premium surcharge for new beneficiaries who purchase near first-dollar Medigap coverage					-70	-160	-270	-380	-510	-640	-710	-230	-2,740
Encourage the use of generic drugs by low-income beneficiaries			-680	-710	-790	-840	-920	-1,000	-1,090	-1,180	-1,280	-3,020	-8,490
Total, Medicare structural reforms			-680	-710	-2,650	-3,710	-7,290	-9,720	-12,090	-14,450	-16,950	-7,750	-68,250
Interactions		38	93	145	198	1,452	2,114	2,314	4,189	5,086	6,420	1,926	22,049

Table S-9. Mandatory and Receipt Proposals—Continued

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

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

Table S-9. Mandatory and Receipt Proposals—Continued

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

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

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Total, Housing and Urban Development		60	4,790	7,390	3,430	190	100	20	20	.....	.....	15,860	16,000
Interior:													
Establish dedicated funding for Land and Water Conservation Fund (LWCF) programs		177	536	1,012	969	915	900	900	900	900	900	3,609	8,109
Provide funding for a National Park Service Centennial Initiative		75	295	400	325	105	.....	.....	.....	.....	.....	1,200	1,200
Extend funding for Payments in Lieu of Taxes (PILT)		442	.....	.....	.....	.....	.....	.....	.....	.....	.....	442	442
Enact Federal oil and gas management reforms		-50	-120	-125	-150	-170	-185	-200	-215	-225	-240	-615	-1,680
Reform hardrock mining on public lands .....		.....	-2	-4	-5	-5	-6	-6	-11	-17	-24	-16	-80
Repeal geothermal payments to counties		-4	-4	-4	-4	-4	-4	-4	-4	-5	-5	-20	-42
Terminate Abandoned Mine Lands (AML) payments to certified States		-48	-35	-28	-34	-36	-31	-36	-38	-9	.....	-181	-295
Establish an AML hardrock reclamation fund ¹....		.....	-200	-150	-100	-50	.....	.....	.....	.....	.....	-500	-500
Increase coal AML fee to pre-2006 levels ¹		-52	-34	-27	-16	-10	-3	-2	53	38	28	-139	-25
Reauthorize the Federal Land Transaction Facilitation Act of 2000 (FLTFA)		-4	-6	-9	-12	-3	.....	.....	.....	.....	.....	-34	-34
Permanently reauthorize the Federal Lands Recreation Enhancement Act (FLREA) .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Increase duck stamp fees ¹		-4	.....	.....	.....	.....	.....	.....	.....	.....	.....	-4	-4
Extend the Palau Compact of Free Association ...		42	30	24	19	17	16	10	9	6	4	132	177
Total, Interior		574	460	1,089	992	759	687	662	694	688	663	3,874	7,268
Labor:													
Create Back to Work Partnerships for the long-term unemployed		2,000	2,000	.....	.....	.....	.....	.....	.....	.....	.....	4,000	4,000
Establish a New Career Pathways program for displaced workers		3,698	3,305	2,875	2,622	2,406	2,250	2,029	1,908	1,699	1,520	14,906	24,312
Establish Summer Jobs Plus program for youth ...		1,000	1,250	250	.....	.....	.....	.....	.....	.....	.....	2,500	2,500
Support Bridge to Work and other work-based UI program reforms		200	300	400	400	400	300	.....	.....	.....	.....	1,700	2,000
Enhance UI program integrity ^{1,2}		-5	-9	-13	-13	-12	-11	-10	-11	-12	-10	-52	-106
Extend Emergency Unemployment Compensation	14,979	4,718	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,718	4,718
Implement cap adjustments for UI program integrity activities ^{1,2}		-27	-79	-92	-103	-108	-118	-128	-143	-155	-132	-409	-1,085
<i>Outlays from discretionary cap adjustment (non-add)</i>		25	30	35	40	45	50	55	60	65	70	175	475
Strengthen UI system solvency ^{1,2}	403	2,960	3,118	-9,344	-10,818	-6,987	-7,295	-8,081	-7,154	-8,036	-7,047	-21,071	-58,684
Improve Pension Benefit Guaranty Corporation (PBGC) solvency .....		.....	.....	-1,318	-1,648	-2,003	-2,332	-2,662	-3,016	-3,346	-3,676	-4,969	-20,001
Provide the Secretary of the Treasury authority to access and disclose prisoner data to prevent and identify improper payments ^{1,2} ...		-4	-8	-9	-8	-7	-7	-7	-6	-6	-6	-36	-68

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Reform the Federal Employees' Compensation Act (FECA)		-11	-1	-8	-16	-24	-32	-41	-49	-59	-68	-60	-309
Total, Labor	15,382	14,529	9,876	-7,259	-9,584	-6,335	-7,245	-8,900	-8,471	-9,915	-9,419	1,227	-42,723
Transportation:													
Establish a mandatory surcharge for air traffic services ¹		-725	-756	-787	-816	-844	-870	-894	-921	-947	-973	-3,928	-8,533
Establish a co-insurance program for aviation war risk insurance		-19	-10	-3	-1	.....	.....	1	1	2	2	-33	-27
Total, Transportation		-744	-766	-790	-817	-844	-870	-893	-920	-945	-971	-3,961	-8,560
Treasury:													
Establish a Pay for Success Incentive Fund		1	1	10	24	40	56	49	42	24	15	76	262
Reauthorize and reform the Terrorism Risk Insurance Program													
Authorize Treasury to locate and recover assets of the United States and to retain a portion of amounts collected to pay for the costs of recovery		-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-15	-30
Increase delinquent Federal non-tax debt collections by authorizing administrative bank garnishment for non-tax debts		-32	-32	-32	-32	-32	-32	-32	-32	-32	-32	-160	-320
Increase levy authority for payments to Medicare providers with delinquent tax debt ¹		-50	-71	-74	-76	-76	-77	-78	-80	-80	-81	-347	-743
Allow offset of Federal income tax refunds to collect delinquent State income taxes for out-of-state residents													
Reduce costs for States collecting delinquent income tax obligations													
Implement tax enforcement program integrity cap adjustment ¹		-370	-1,265	-2,584	-3,978	-5,426	-6,620	-7,431	-7,850	-8,137	-8,343	-13,623	-52,004
Outlays from discretionary cap adjustment (non-add)		451	834	1,200	1,581	1,973	2,062	2,113	2,175	2,239	2,306	6,039	16,934
Provide authority to contact delinquent debtors via their cell phones		-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-60	-120
Reauthorize the State Small Business Credit Initiative		277	626	539	38	8	7	5	.....	.....	.....	1,488	1,500
Total, Treasury		-189	-756	-2,156	-4,039	-5,501	-6,681	-7,502	-7,935	-8,240	-8,456	-12,641	-51,455
Veterans Affairs:													
Establish Veterans Job Corps		50	237	237	238	238	.....	.....	.....	.....	.....	1,000	1,000
Extend round-down of cost of living adjustments (compensation)		-30	-69	-107	-148	-191	-206	-215	-225	-236	-246	-545	-1,673
Extend round-down of cost of living adjustments (education)			-1	-1	-2	-3	-3	-3	-3	-4	-4	-7	-24

Table S-9. Mandatory and Receipt Proposals—Continued

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

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

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Provide FEHBP benefits to domestic partners			–8	5	12	18	27	38	45	57	71	27	265
Expand FEHBP plan types			–1	–2	–3	–4	–7	–8	–12	–16	–17	–10	–70
Adjust FEHBP premiums for wellness			2	–10	–33	–61	–93	–128	–176	–247	–337	–102	–1,083
Total, modernize FEHBP			–60	–108	–135	–164	–197	–231	–282	–357	–445	–467	–1,979
Social Security Administration (SSA):													
Provide dedicated, mandatory funding for program integrity:													
Administrative costs			1,750	1,800	1,710	1,625	1,543	1,543	1,543	1,543	1,543	6,885	14,600
Benefit savings			–264	–2,269	–3,204	–4,096	–4,777	–5,400	–6,239	–6,526	–6,738	–9,833	–39,513
Subtotal, provide dedicated, mandatory funding for program integrity			1,486	–469	–1,494	–2,471	–3,234	–3,857	–4,696	–4,983	–5,195	–2,948	–24,913
Annual reduction to discretionary spending limits (non-add)			–273	–273	–273	–273	–273	–273	–273	–273	–273	–1,092	–2,457
Allow SSA to electronically certify certain RRB payments													
Conform treatment of State and local government EITC and child tax credit (CTC) for SSI ⁵													
Eliminate aggressive Social Security claiming strategies													
Establish Workers Compensation Information Reporting		5	5	.....	.....	.....	.....	.....	.....	.....	.....	10	10
Extend SSI time limits for qualified refugees		43	49	.....	.....	.....	.....	.....	.....	.....	.....	92	92
Medicaid effects		11	12	.....	.....	.....	.....	.....	.....	.....	.....	23	23
SNAP effects		–8	–9	.....	.....	.....	.....	.....	.....	.....	.....	–17	–17
Improve collection of pension information from States and localities		18	28	24	–307	–675	–907	–986	–935	–924	–905	–912	–5,569
Lower electronic wage reporting threshold to 25 employees													
Move from annual to quarterly wage reporting		20	30	90	.....	.....	.....	.....	.....	.....	.....	140	140
Reauthorize and expand demonstration authority for DI and SSI		22	44	67	98	111	58	.....	.....	.....	.....	342	400
Terminate step-child benefits in the same month as step-parent ⁶													
Use the Death Master File to prevent Federal improper payments													
Total, Social Security Administration		111	1,645	–288	–1,703	–3,035	–4,083	–4,843	–5,631	–5,907	–6,100	–3,270	–29,834
Other Independent Agencies:													
Civilian Property Realignment Board:													
Dispose of unneeded real property		–87	–203	–376	–990	–130	–100	–120	–120	–120	–120	–1,786	–2,366

Table S-9. Mandatory and Receipt Proposals—Continued

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

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

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

[illegible]

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Provide exclusion from income for student loan forgiveness for students in certain income-based or income-contingent repayment programs who have completed payment obligations										2	3	.....	5
Provide exclusion from income for student loan forgiveness and for certain scholarship amounts for participants in the IHS Health Professions Programs		6	14	14	15	16	18	19	20	21	22	65	165
Make Pell Grants excludable from income ³		23	768	1,184	1,116	1,068	1,019	977	938	904	867	4,159	8,864
Total, tax cuts for families and individuals	2,687	3,813	6,006	4,359	3,496	3,539	3,628	3,754	3,881	4,075	4,265	21,213	40,816
Upper-income revenue proposals for deficit reduction:													
Reduce the value of certain tax expenditures		–26,587	–43,356	–47,943	–53,259	–58,632	–63,750	–68,720	–73,649	–78,581	–83,589	–229,777	–598,066
Implement the Buffett Rule by imposing a new “Fair Share Tax”		–10,536	1,241	–1,609	–4,383	–5,598	–5,874	–6,173	–6,427	–6,645	–7,022	–20,885	–53,026
Total, upper-income revenue proposals for deficit reduction		–37,123	–42,115	–49,552	–57,642	–64,230	–69,624	–74,893	–80,076	–85,226	–90,611	–250,662	–651,092
Modify estate and gift tax provisions:													
Restore the estate, gift, and GST tax parameters in effect in 2009						–15,930	–17,309	–18,846	–20,412	–22,250	–23,535	–15,930	–118,282
Require consistency in value for transfer and income tax purposes			–215	–228	–242	–257	–272	–290	–310	–333	–354	–942	–2,501
Require a minimum term for grantor retained annuity trusts (GRATs)			–244	–325	–411	–504	–602	–711	–843	–1,004	–1,067	–1,484	–5,711
Limit duration of generation-skipping transfer (GST) tax exemption													
Coordinate certain income and transfer tax rules applicable to grantor trusts			–59	–77	–97	–125	–157	–201	–256	–326	–346	–358	–1,644
Extend the lien on estate tax deferrals where estate consists largely of interest in closely held business			–19	–20	–21	–22	–23	–24	–26	–28	–30	–82	–213
Modify GST tax treatment of Health and Education Exclusion Trusts			30	29	27	26	24	23	21	20	18	112	218
Simplify gift tax exclusion for annual gifts			–70	–138	–205	–268	–328	–358	–435	–517	–605	–681	–2,924
Expand applicability of definition of executor ...													
Total, modify estate and gift tax provisions			–577	–759	–949	–17,080	–18,667	–20,407	–22,261	–24,438	–25,919	–19,365	–131,057
Reform treatment of financial industry institutions and products:													
Impose a financial crisis responsibility fee			–3,058	–6,142	–6,271	–6,395	–6,507	–6,673	–6,830	–6,993	–7,155	–21,866	–56,024
Require current inclusion in income of accrued market discount and limit the accrual amount for distressed debt		–14	–38	–47	–46	–44	–41	–36	–32	–28	–24	–189	–350

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Total, reform treatment of financial industry institutions and products		-14	-3,096	-6,189	-6,317	-6,439	-6,548	-6,709	-6,862	-7,021	-7,179	-22,055	-56,374
Other revenue raisers and loophole closers:													
Require non-spouse beneficiaries of deceased IRA owners and retirement plan participants to take inherited distributions over no more than five years		-91	-235	-388	-543	-702	-735	-693	-642	-591	-539	-1,959	-5,159
Increase Oil Spill Liability Trust Fund financing rate by one cent and update the law to include other sources of crudes ²		-60	-82	-88	-92	-94	-99	-102	-108	-111	-115	-416	-951
Reinstate Superfund taxes ²		-1,602	-2,185	-2,285	-2,337	-2,380	-2,403	-2,444	-2,495	-2,545	-2,594	-10,789	-23,270
Make unemployment insurance surtax permanent ²		-1,051	-1,461	-1,493	-1,524	-1,551	-1,575	-1,599	-1,623	-1,649	-1,674	-7,080	-15,200
Enhance and modify the conservation easement deduction:													
Enhance and make permanent incentives for the donation of conservation easements			5	8	12	16	28	51	67	70	74	41	331
Eliminate the deduction for contributions of conservation easements on golf courses ...		-37	-53	-55	-59	-61	-64	-68	-71	-74	-77	-265	-619
Restrict deductions and harmonize the rules for contributions of conservation easements for historic preservation		-8	-11	-16	-22	-26	-27	-28	-31	-32	-33	-83	-234
Subtotal, enhance and modify the conservation easement deduction ...		-45	-59	-63	-69	-71	-63	-45	-35	-36	-36	-307	-522
Eliminate the deduction for dividends on stock of publicly-traded corporations held in certain ESOPs		-618	-767	-777	-788	-798	-808	-818	-827	-837	-845	-3,748	-7,883
Total, other revenue raisers and loophole closers		-3,467	-4,789	-5,094	-5,353	-5,596	-5,683	-5,701	-5,730	-5,769	-5,803	-24,299	-52,985
Reduce the tax gap and make reforms:													
Expand information reporting:													
Require information reporting for private separate accounts of life insurance companies				-1	-1	-1	-1	-1	-1	-1	-1	-3	-8
Require a certified Taxpayer Identification Number (TIN) from contractors and allow certain withholding		-26	-61	-103	-141	-147	-154	-161	-168	-176	-184	-478	-1,321
Modify reporting of tuition expenses and scholarships on Form 1098-T ³		-5	-65	-65	-65	-65	-66	-67	-68	-70	-70	-265	-606

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Provide for reciprocal reporting of information in connection with the implementation of FATCA													
Provide authority to readily share beneficial ownership information of U.S. companies with law enforcement			–1	–1	–6	–4	–3	–2	–2	–2	–2	–12	–23
Improve compliance by businesses:													
Require greater electronic filing of returns ..													
Implement standards clarifying when employee leasing companies can be held liable for their clients' Federal employment taxes		–4	–5	–6	–6	–6	–7	–7	–7	–8	–8	–27	–64
Increase certainty with respect to worker classification	–4	–79	–386	–759	–914	–1,000	–1,091	–1,187	–1,289	–1,396	–1,509	–3,138	–9,610
Increase information sharing to administer excise taxes ²		–4	–9	–13	–14	–15	–17	–18	–19	–19	–20	–55	–148
Strengthen tax administration:													
Streamline audit and adjustment procedures for large partnerships		–144	–192	–191	–188	–183	–177	–177	–180	–182	–184	–898	–1,798
Revise offer-in-compromise application rules ...		–1	–1	–1	–2	–2	–2	–2	–2	–2	–2	–7	–17
Expand IRS access to information in the National Directory of New Hires for tax administration purposes													
Make repeated willful failure to file a tax return a felony					–1	–1	–1	–1	–2	–2	–2	–2	–10
Facilitate tax compliance with local jurisdictions		–1	–1	–1	–1	–2	–2	–2	–2	–2	–2	–6	–16
Extend statute of limitations where State adjustment affects Federal tax liability					–1	–4	–4	–4	–4	–4	–4	–5	–25
Improve investigative disclosure statute					–1	–1	–1	–1	–2	–2	–2	–2	–10
Require taxpayers who prepare their returns electronically but file their returns on paper to print their returns with a scannable code													
Allow the IRS to absorb credit and debit card processing fees for certain tax payments		–1	–2	–2	–2	–2	–2	–2	–2	–2	–2	–9	–19
Provide the IRS with greater flexibility to address correctable errors ³		–7	–15	–16	–17	–17	–19	–19	–20	–21	–22	–72	–173
Make e-filing mandatory for exempt organizations													

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Authorize the Department of the Treasury to require additional information to be included in electronically filed Form 5500 Annual Reports and electronic filing of certain other employee benefit plan reports													
Impose a penalty on failure to comply with electronic filing requirements					–1	–1	–1	–1	–2	–2	–2	–2	–10
Provide whistleblowers with protection from retaliation													
Provide stronger protection from improper disclosure of taxpayer information in whistleblower actions													
Index all penalties for inflation		–45	–60	–61	–62	–63	–65	–66	–68	–70	–71	–291	–631
Extend paid preparer EITC due diligence requirements to the child tax credit													
Extend IRS authority to require truncated Social Security Numbers on Form W–2													
Add tax crimes to the Aggravated Identity Theft Statute													
Impose a civil penalty on tax identity theft crimes													
Allow States to send notices of intent to offset Federal tax refunds to collect State tax obligations by regular first-class mail instead of certified mail													
Explicitly provide that the Department of the Treasury and IRS have authority to regulate all paid return preparers													
Rationalize tax return filing due dates so they are staggered ³		–210	–220	–230	–242	–252	–263	–273	–285	–297	–309	–1,154	–2,581
Increase the penalty applicable to paid tax preparers who engage in willful or reckless conduct				–1	–1	–1	–1	–1	–1	–1	–1	–3	–8
Enhance administrability of the appraiser penalty													
Total, reduce the tax gap and make reforms	–4	–527	–1,018	–1,451	–1,666	–1,767	–1,877	–1,992	–2,124	–2,259	–2,397	–6,429	–17,078
Simplify the tax system:													
Simplify the rules for claiming the EITC for workers without qualifying children ³		44	587	599	612	598	609	621	632	598	609	2,440	5,509
Modify adoption credit to allow tribal determination of special needs						1	1	1	1	1	1	1	6

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Simplify MRD rules		5	5	3	-5	-19	-38	-60	-88	-122	-165	-11	-484
Allow all inherited plan and IRA balances to be rolled over within 60 days													
Repeal non-qualified preferred stock designation		-31	-52	-51	-50	-47	-44	-39	-34	-30	-27	-231	-405
Repeal preferential dividend rule for publicly traded and publicly offered REITs													
Reform excise tax based on investment income of private foundations			4	4	5	5	5	5	6	6	7	18	47
Remove bonding requirements for certain taxpayers subject to Federal excise taxes on distilled spirits, wine, and beer													
Simplify arbitrage investment restrictions		2	10	18	28	38	46	58	68	76	87	96	431
Simplify single-family housing mortgage bond targeting requirements		1	3	5	7	10	12	17	20	22	24	26	121
Streamline private business limits on governmental bonds		1	3	5	7	9	11	13	15	17	19	25	100
Exclude self-constructed assets of small taxpayers from the uniform capitalization rules		47	50	68	71	90	95	98	103	107	112	326	841
Repeal technical terminations of partnerships ...		-16	-20	-21	-22	-23	-23	-24	-25	-25	-26	-102	-225
Repeal anti-churning rules of section 197		25	106	209	278	313	328	331	331	331	331	931	2,583
Repeal special estimated tax payment provision for certain insurance companies													
Repeal the telephone excise tax ²		419	357	302	253	213	178	148	122	102	83	1,544	2,177
Increase the standard mileage rate for automobile use by volunteers		16	47	45	44	44	44	45	46	48	49	196	428
Total, simplify the tax system		513	1,100	1,186	1,228	1,232	1,224	1,214	1,197	1,131	1,104	5,259	11,129
Trade initiative:													
Extend GSP ²	372	696	161	.....	.....	.....	.....	.....	.....	.....	.....	857	857
Other initiatives:													
Authorize the limited sharing of business tax return information to improve the accuracy of important measures of the economy													
Eliminate certain reviews conducted by the U.S. Treasury Inspector General for Tax Administration (TIGTA)													

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Modify indexing to prevent deflationary adjustments .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, other initiatives .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, other tax proposals	3,163	–34,629	–42,131	–54,640	–63,659	–86,423	–93,886	–101,499	–109,212	–117,039	–124,194	–281,482	–827,312
Grand Total	20,429	–44,316	–67,139	–115,621	–144,358	–139,415	–165,136	–187,199	–211,104	–238,893	–263,849	–510,849	–1,577,030
Addendum, Reserve for Long-Run Revenue-Neutral Business Tax Reform:													
Incentives for manufacturing, research, clean energy, and insourcing and creating jobs:													
Provide tax incentives for locating jobs and business activity in the United States and remove tax deductions for shipping jobs overseas .....	.....	14	18	19	21	21	22	23	24	24	26	93	212
Enhance and make permanent the R&E tax credit	3,259	6,524	7,731	8,671	9,591	10,483	11,309	12,148	13,019	13,894	14,776	43,000	108,146
Extend and modify certain employment tax credits, including incentives for hiring veterans	382	747	821	885	928	964	994	1,029	1,072	1,115	1,159	4,345	9,714
Modify and permanently extend renewable electricity production tax credit ³ .....	.....	141	499	848	1,193	1,584	2,002	2,458	2,963	3,509	4,089	4,265	19,286
Modify and permanently extend the deduction for energy-efficient commercial building property	61	190	371	515	607	675	720	738	745	751	756	2,358	6,068
Total, incentives for manufacturing, research, clean energy, and insourcing and creating jobs	3,702	7,616	9,440	10,938	12,340	13,727	15,047	16,396	17,823	19,293	20,806	54,061	143,426
Tax relief for small business:													
Extend increased expensing for small business ...	6,712	9,321	7,197	6,246	5,563	4,981	4,703	4,586	4,622	4,735	4,874	33,308	56,828
Eliminate capital gains taxation on investments in small business stock .....	.....	.....	.....	.....	.....	227	719	1,245	1,762	2,310	2,939	227	9,202
Increase the limitations for deductible new business expenditures and consolidate provisions for start-up and organizational expenditures .....	.....	360	449	446	440	434	431	428	427	424	419	2,129	4,258
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance ³ ...	219	313	322	219	133	95	66	52	50	48	28	1,082	1,326
Total, tax relief for small business	6,931	9,994	7,968	6,911	6,136	5,737	5,919	6,311	6,861	7,517	8,260	36,746	71,614

Table S-9. Mandatory and Receipt Proposals—Continued

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

													Totals	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		2015–2019	2015–2024
Incentives to promote regional growth:														
Permanently extend and modify the New Markets tax credit	17	77	191	351	548	772	1,013	1,245	1,429	1,529	1,558		1,939	8,713
Restructure assistance to New York City, provide tax incentives for transportation infrastructure		200	200	200	200	200	200	200	200	200	200		1,000	2,000
Reform and expand the Low-Income Housing tax credit		28	66	96	127	147	168	178	188	196	196		464	1,390
Total, incentives to promote regional growth	17	305	457	647	875	1,119	1,381	1,623	1,817	1,925	1,954		3,403	12,103
Reform U.S. international tax system:														
Defer deduction of interest expense related to deferred income of foreign subsidiaries		–2,976	–5,028	–5,219	–5,444	–5,651	–5,864	–4,051	–2,850	–2,962	–3,093		–24,318	–43,138
Determine the foreign tax credit on a pooling basis		–3,963	–6,697	–6,952	–7,251	–7,527	–7,810	–8,115	–8,436	–8,766	–9,155		–32,390	–74,672
Tax currently excess returns associated with transfers of intangibles offshore		–1,578	–2,693	–2,787	–2,832	–2,798	–2,718	–2,664	–2,636	–2,626	–2,633		–12,688	–25,965
Limit shifting of income through intangible property transfers		–71	–137	–172	–207	–244	–283	–325	–373	–427	–489		–831	–2,728
Disallow the deduction for excess non-taxed reinsurance premiums paid to affiliates		–366	–632	–682	–721	–755	–794	–833	–882	–928	–975		–3,156	–7,568
Restrict deductions for excessive interest of members of financial reporting groups		–1,944	–3,434	–3,778	–4,156	–4,571	–5,028	–5,531	–6,084	–6,693	–7,362		–17,883	–48,581
Modify tax rules for dual capacity taxpayers		–527	–906	–953	–1,002	–1,049	–1,096	–1,147	–1,179	–1,233	–1,290		–4,437	–10,382
Tax gain from the sale of a partnership interest on look-through basis		–139	–241	–253	–265	–279	–293	–307	–323	–339	–356		–1,177	–2,795
Prevent use of leveraged distributions from related foreign corporations to avoid dividend treatment		–188	–318	–331	–345	–358	–371	–386	–401	–417	–433		–1,540	–3,548
Extend section 338(h)(16) to certain asset acquisitions		–60	–100	–100	–100	–100	–100	–100	–100	–100	–100		–460	–960
Remove foreign taxes from a section 902 corporation’s foreign tax pool when earnings are eliminated		–13	–27	–36	–46	–50	–50	–50	–50	–50	–51		–172	–423
Create a new category of Subpart F income for transactions involving digital goods or services		–585	–1,004	–1,055	–1,107	–1,163	–1,221	–1,282	–1,346	–1,413	–1,484		–4,914	–11,660
Prevent avoidance of foreign base company sales income through manufacturing service arrangements		–1,235	–2,120	–2,226	–2,337	–2,454	–2,576	–2,705	–2,840	–2,983	–3,132		–10,372	–24,608
Restrict the use of hybrid arrangements that create stateless income		–38	–66	–73	–80	–88	–97	–107	–117	–129	–142		–345	–937
Limit the application of exceptions under Subpart F to certain transactions that use reverse hybrids to create stateless income		–67	–115	–121	–127	–133	–140	–147	–154	–162	–170		–563	–1,336

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Limit the ability of domestic entities to expatriate		–150	–415	–706	–1,025	–1,375	–1,756	–2,173	–2,627	–3,120	–3,657	–3,671	–17,004
Total, reform U.S. international tax system		–13,900	–23,933	–25,444	–27,045	–28,595	–30,197	–29,923	–30,398	–32,348	–34,522	–118,917	–276,305
Reform treatment of financial and insurance industry institutions and products:													
Require that derivative contracts be marked to market with resulting gain or loss treated as ordinary		–2,583	–4,674	–3,900	–2,600	–1,655	–1,132	–697	–506	–528	–529	–15,412	–18,804
Modify rules that apply to sales of life insurance contracts		–14	–42	–46	–48	–50	–54	–56	–58	–62	–65	–200	–495
Modify proration rules for life insurance company general and separate accounts		–353	–607	–652	–682	–691	–688	–676	–668	–657	–643	–2,985	–6,317
Expand pro rata interest expense disallowance for corporate-owned life insurance		–32	–91	–168	–268	–392	–540	–706	–900	–1,109	–1,340	–951	–5,546
Total, reform treatment of financial and insurance industry institutions and products		–2,982	–5,414	–4,766	–3,598	–2,788	–2,414	–2,135	–2,132	–2,356	–2,577	–19,548	–31,162
Eliminate fossil fuel preferences:													
Eliminate oil and natural gas preferences:													
Repeal enhanced oil recovery credit ⁷													
Repeal credit for oil and natural gas produced from marginal wells ⁷													
Repeal expensing of intangible drilling costs		–2,317	–3,244	–2,348	–1,803	–1,469	–1,110	–665	–463	–464	–467	–11,181	–14,350
Repeal deduction for tertiary injectants		–10	–10	–10	–10	–10	–10	–10	–10	–10	–10	–50	–100
Repeal exception to passive loss limitations for working interests in oil and natural gas properties		–5	–7	–7	–7	–6	–6	–6	–5	–5	–5	–32	–59
Repeal percentage depletion for oil and natural gas wells		–1,502	–1,568	–1,469	–1,375	–1,306	–1,261	–1,219	–1,181	–1,089	–1,060	–7,220	–13,030
Repeal domestic manufacturing deduction for oil and natural gas production		–963	–1,614	–1,585	–1,522	–1,453	–1,421	–1,410	–1,408	–1,416	–1,426	–7,137	–14,218
Increase geological and geophysical amortization period for independent producers to seven years		–103	–382	–596	–581	–463	–337	–224	–144	–123	–128	–2,125	–3,081
Subtotal, eliminate oil and natural gas preferences		–4,900	–6,825	–6,015	–5,298	–4,707	–4,145	–3,534	–3,211	–3,107	–3,096	–27,745	–44,838
Eliminate coal preferences:													
Repeal expensing of exploration and development costs		–39	–66	–69	–73	–77	–77	–75	–73	–70	–60	–324	–679
Repeal percentage depletion for hard mineral fossil fuels		–167	–173	–182	–195	–203	–211	–218	–225	–234	–244	–920	–2,052
Repeal capital gains treatment for royalties		–20	–43	–47	–49	–52	–55	–58	–61	–61	–62	–211	–508

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015-2019	2015-2024
Repeal domestic manufacturing deduction for the production of coal and other hard mineral fossil fuels		-36	-63	-67	-70	-73	-77	-80	-83	-87	-90	-309	-726
Subtotal, eliminate coal preferences ...		-262	-345	-365	-387	-405	-420	-431	-442	-452	-456	-1,764	-3,965
Total, eliminate fossil fuel preferences		-5,162	-7,170	-6,380	-5,685	-5,112	-4,565	-3,965	-3,653	-3,559	-3,552	-29,509	-48,803
Other revenue changes and loophole closers:													
Repeal the excise tax credit for distilled spirits with flavor and wine additives ²		-85	-112	-112	-112	-112	-112	-112	-112	-112	-112	-533	-1,093
Repeal LIFO method of accounting for inventories		-4,151	-7,823	-8,786	-8,965	-8,850	-8,778	-8,818	-8,917	-8,770	-8,850	-38,575	-82,708
Repeal lower-of-cost-or-market inventory accounting method		-644	-1,404	-1,526	-1,537	-903	-270	-283	-296	-309	-323	-6,014	-7,495
Modify depreciation rules for purchases of general aviation passenger aircraft		-87	-273	-411	-456	-532	-549	-385	-209	-155	-153	-1,759	-3,210
Repeal gain limitation for dividends received in reorganization exchanges		-153	-263	-276	-290	-305	-319	-335	-352	-370	-388	-1,287	-3,051
Expand the definition of substantial built-in loss for purposes of partnership loss transfers		-5	-7	-7	-7	-7	-7	-8	-8	-10	-10	-33	-76
Extend partnership basis limitation rules to nondeductible expenditures		-63	-90	-97	-102	-105	-108	-110	-112	-114	-116	-457	-1,017
Limit the importation of losses under related party loss limitation rules		-56	-81	-87	-92	-95	-97	-99	-100	-102	-104	-411	-913
Deny deduction for punitive damages			-25	-36	-37	-38	-38	-40	-40	-41	-43	-136	-338
Modify like-kind exchange rules for real property		-616	-1,875	-1,894	-1,914	-1,936	-1,958	-1,981	-2,006	-2,031	-2,059	-8,235	-18,270
Conform corporate ownership standards		-24	-48	-51	-54	-57	-60	-63	-66	-69	-72	-234	-564
Prevent elimination of earnings and profits through distributions of certain stock	-2	-22	-33	-35	-37	-39	-41	-43	-45	-47	-49	-166	-391
Total, other revenue changes and loophole closers	-2	-5,906	-12,034	-13,318	-13,603	-12,979	-12,337	-12,277	-12,263	-12,130	-12,279	-57,840	-119,126
Total, reserve for long-run revenue-neutral business tax reform⁸	10,648	-10,035	-30,686	-31,412	-30,580	-28,891	-27,166	-23,970	-21,945	-21,658	-21,910	-131,604	-248,253

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

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

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

Table S–9. Mandatory and Receipt Proposals—Continued

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Permanently extend and reallocate the travel promotion surcharge			–114	–118	–123	–126	–129	–132	–135	–139	–142	–481	–1,158
Establish an AML hardrock reclamation fund			–200	–200	–200	–200	–200	–200	–200	–200	–200	–800	–1,800
Increase coal AML fee to pre–2006 levels		–52	–48	–50	–51	–53	–54	–54	.....	.....	.....	–254	–362
Increase duck stamp fees		–14	–14	–14	–14	–14	–14	–14	–14	–14	–14	–70	–140
Enhance UI program integrity				1	2	3	5	6	6	6	8	6	37
Implement cap adjustments for UI program integrity			1	4	10	22	31	42	49	58	104	37	321
Strengthen UI system solvency		2,662	3,118	–9,344	–10,818	–6,987	–7,295	–8,081	–7,154	–8,036	–7,047	–21,369	–58,982
Provide the Secretary of the Treasury authority to access and disclose prisoner data to prevent and identify improper payments					1	2	2	3	4	4	5	3	21
Establish a mandatory surcharge for air traffic services		–725	–756	–787	–816	–844	–870	–894	–921	–947	–973	–3,928	–8,533
Increase levy authority for payments to Medicare providers with delinquent tax debt		–50	–71	–74	–76	–76	–77	–78	–80	–80	–81	–347	–743
Implement tax enforcement program integrity cap adjustment		–370	–1,265	–2,584	–3,978	–5,426	–6,620	–7,431	–7,850	–8,137	–8,343	–13,623	–52,004
Reform inland waterways funding		–82	–113	–113	–113	–113	–113	–113	–113	–113	–114	–534	–1,100
Enact immigration reform		–2,000	–12,000	–28,000	–39,000	–45,000	–47,000	–55,000	–64,000	–77,000	–87,000	–126,000	–456,000
Total revenue effects of mandatory proposals ...		–831	–11,666	–41,488	–55,387	–59,019	–62,540	–72,152	–80,615	–94,804	–103,961	–168,391	–582,463

² Net of income offsets.³ The estimates for this proposal include effects on outlays. The outlay effects included in the totals above are as follows:

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals	
												2015–2019	2015–2024
Expand EITC for workers without qualifying children		272	5,436	5,457	5,476	5,545	5,623	5,722	5,811	5,900	5,981	22,186	51,223
Designate Promise Zones		11	23	23	25	26	28	30	31	33	36	108	266
Provide America Fast Forward Bonds and expand eligible uses		216	966	2,051	3,221	4,505	5,878	7,325	8,826	10,360	11,914	10,959	55,262
Allow eligible uses of America Fast Forward Bonds to include financing all qualified private activity bond categories		50	227	489	765	1,054	1,356	1,668	1,990	2,319	2,651	2,585	12,569
Provide for automatic enrollment in IRAs, including a small employer tax credit, and double the tax credit for small employer plan start-up costs			96	148	150	152	153	156	160	164	168	546	1,347
Expand child and dependent care tax credit			347	342	348	352	362	368	374	382	392	1,389	3,267
Make Pell Grants excludable from income			547	959	906	862	824	793	764	735	704	3,274	7,094
Modify reporting of tuition expenses and scholarships on Form 1098-T			–20	–20	–20	–20	–20	–20	–20	–21	–21	–80	–182

Table S-9. Mandatory and Receipt Proposals—Continued

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

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

⁴ This proposal costs \$1 million over 2015–2019 and \$3 million over 2015–2024.⁵ This proposal costs less than \$500,000 in each year and over 5 and 10 years.⁶ This proposal saves \$1 million over 2015–2019 and \$4 million over 2015–2024.⁷ The provision is estimated to have zero revenue effect under the Administration's current economic projections.⁸ Because the Administration believes that these proposals should be enacted in the context of comprehensive business tax reform, the amounts are not reflected in the budget estimates of receipts and are not counted toward meeting the Administration's deficit reduction goals. The budget estimates do include \$150 billion in temporary revenues that would be generated by the transition to a reformed business tax system, shown as part of the proposal to reauthorize surface transportation above.

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

(Budget authority in billions of dollars)

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

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

(Budget authority in billions of dollars)

* \$500 million or less.

- ¹ The discretionary funding levels from OMB’s adjusted baseline are consistent with the caps in the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended, with separate categories of funding for “defense” (or Function 050) and “non-defense” for 2014-2021. These baseline levels assume Joint Committee enforcement cap reductions are in effect through 2021. For 2022 through 2024, programs are assumed to grow at current services with Joint Committee enforcement no longer in effect, consistent with current law. The levels shown here for the non-defense category do not include the reclassification of surface transportation programs shown later in the table.
- ² The 2015 Budget provides a detailed request for 2015 at the cap levels provided in the Bipartisan Budget Act of 2013 (BBA). The Budget also proposes for 2015 an Opportunity, Growth, and Security Initiative to provide investments in both defense and non-defense programs; these amounts are not programmatically allocated.
- ³ Where applicable, amounts in 2013 through 2024 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of BBEDCA, as amended. The 2015 Budget proposes new cap adjustments for program integrity and wildfire suppression activities. For 2016 through 2024, the cap adjustment levels for wildfire suppression are a placeholder that increase at the policy growth rates in the President’s Budget. The existing disaster relief cap adjustment ceiling (which is determined one year at a time) would be reduced by the amount provided for wildfire suppression activities under the cap adjustment for the preceding fiscal year. The amounts will be refined in subsequent Budgets as data on the average costs for wildfire suppression are updated annually.
- ⁴ Because the Administration has not yet made final decisions about an enduring presence in Afghanistan after calendar year 2014, the Budget includes a placeholder for the Department of Defense’s 2015 OCO funding, equivalent to the amount requested in the 2014 Budget. Once DOD’s OCO needs for 2015 are determined, the Administration will transmit a budget amendment package.
- ⁵ The 2015 Budget includes placeholder amounts of nearly \$30 billion per year for Government-wide OCO funding from 2016 to 2021. These amounts reflect the Administration’s proposal to cap total OCO budget authority from 2013 to 2021 at \$450 billion but do not reflect any specific decisions or assumptions about OCO funding in any particular year.

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

(Budget authority in billions of dollars)

													Totals	
	Actual 2013	Enacted 2014	Request 2015	Outyears									2015- 2019	2015- 2024
				2016	2017	2018	2019	2020	2021	2022	2023	2024		
Base Discretionary Funding by Agency:¹														
Agriculture	23.0	24.1	22.2	23.6	24.1	24.6	25.1	25.7	26.3	26.9	27.6	28.3	119.6	254.4
Commerce	7.3	8.3	8.8	9.2	9.6	10.6	11.7	18.0	10.1	9.9	10.1	10.1	49.8	108.0
<i>Census Bureau</i>	0.8	0.9	1.2	1.5	1.7	2.5	3.5	9.6	1.5	1.1	1.1	0.9	10.5	24.6
Defense ²	495.5	496.0	495.6	535.1	543.7	551.4	559.0	567.6	576.3	585.9	600.6	616.9	2,684.9	5,632.2
Education	65.7	67.3	68.6	69.5	70.5	71.6	72.7	73.8	74.9	76.2	77.5	78.8	352.8	733.9
Energy	25.2	27.2	27.9	27.5	28.2	28.8	29.4	30.0	30.7	31.4	32.2	33.0	141.8	299.2
<i>National Nuclear Security Administration</i> ²	10.6	11.2	11.7	10.8	11.1	11.3	11.5	11.8	12.1	12.4	12.7	13.0	56.4	118.3
Health & Human Services ³	74.3	79.8	73.7	80.1	81.9	83.7	85.6	87.4	89.3	91.6	93.8	96.2	404.9	863.3
Homeland Security	38.1	39.3	38.2	38.2	38.9	39.6	40.6	41.4	42.3	43.4	44.5	45.4	195.4	412.6
Housing and Urban Development	22.8	33.7	32.6	33.2	33.9	34.5	35.2	35.9	36.6	37.5	38.3	39.2	169.5	356.9
Interior	10.9	11.5	11.5	11.8	12.0	12.3	12.6	12.9	13.1	13.5	13.8	14.1	60.3	127.7
Justice	25.4	27.2	16.7	28.1	28.7	29.4	30.0	30.7	31.3	32.1	32.9	33.7	132.9	293.8
Labor	11.8	12.0	11.8	11.9	11.3	11.5	11.8	12.0	12.2	12.5	12.8	13.1	58.3	120.8
State and Other International Programs ..	39.6	42.7	42.6	43.5	44.4	45.4	46.4	47.4	48.4	49.5	50.8	52.0	222.3	470.3
Transportation	13.1	13.7	14.0	14.1	14.4	14.7	15.1	15.4	15.7	16.1	16.5	16.9	72.3	153.0
Treasury	12.3	12.6	12.4	13.5	13.8	14.2	14.6	15.0	15.5	15.9	16.4	16.8	68.5	148.1
Veterans Affairs	61.1	63.4	65.3	68.4	69.8	71.4	73.0	74.6	76.2	78.1	80.1	82.1	347.8	738.9
Corps of Engineers	8.1	5.5	4.5	4.7	4.7	4.9	5.0	5.1	5.2	5.3	5.4	5.6	23.7	50.3
Environmental Protection Agency	7.9	8.2	7.9	8.0	8.2	8.4	8.6	8.8	9.0	9.2	9.4	9.7	41.2	87.2
General Services Administration	-1.2	1.8	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.3	2.7
National Aeronautics & Space Administration	16.9	17.6	17.5	17.8	18.2	18.6	19.0	19.4	19.8	20.3	20.8	21.4	91.0	192.8
National Science Foundation	6.9	7.2	7.3	7.4	7.6	7.7	7.9	8.1	8.2	8.4	8.7	8.9	37.8	80.1
Small Business Administration	1.0	0.9	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.9	3.7	7.8
Social Security Administration ³	8.6	8.9	9.1	9.0	9.2	9.4	9.6	9.8	10.0	10.2	10.5	10.8	46.2	97.6
Corporation for National & Community Service	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.3	1.3	5.5	11.6
Other Agencies	17.9	18.7	19.2	19.2	19.6	20.0	20.5	20.9	21.3	21.8	22.4	22.9	98.5	207.8
2015 Opportunity, Growth, and Security Initiative ⁴ .....	.....	.....	55.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	55.4	55.4
Allowances ⁵ .....	.....	.....	.....	10.3	6.2	3.1	-0.6	-10.4	-6.1	-9.7	-9.2	-6.0	19.0	-22.4
Subtotal, Base Discretionary Funding ..	993.0	1,028.9	1,064.7	1,086.1	1,101.0	1,117.9	1,134.8	1,151.7	1,168.6	1,188.5	1,218.4	1,252.3	5,504.4	11,483.9

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

(Budget authority in billions of dollars)

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

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

(Budget authority in billions of dollars)

*\$50 million or less.

- ¹ Amounts in the actual and enacted years of 2013 and 2014 exclude changes in mandatory programs enacted in appropriations bills since those amounts have been rebased as mandatory, whereas amounts in 2015 are net of these proposals. In addition, 2013 levels include the effects of the March 1, 2013 Joint Committee sequestration reductions.
- ² The Department of Defense (DOD) levels in 2016–2024 include funding that will be allocated, in annual increments, to the National Nuclear Security Administration (NNSA). Current estimates by which DOD’s budget authority will decrease and NNSA’s will increase are, in millions of dollars: 2016: \$1,444; 2017: \$1,602; 2018: \$1,665; 2019: \$1,698; 2020: \$1,735; 2016–2024: \$15,507. DOD and NNSA are reviewing NNSA’s outyear requirements and these will be included in future reports to the Congress.
- ³ 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.
- ⁴ The 2015 Budget provides a detailed request for 2015 at the cap levels provided in the Bipartisan Budget Act of 2013 (BBA). The Budget also proposes for 2015 an Opportunity, Growth, and Security Initiative to provide investments in both defense and non-defense programs; these amounts are not programmatically allocated.
- ⁵ The 2015 Budget includes allowances, similar to the Function 920 allowances used in Budget Resolutions, to represent amounts to be allocated among the respective agencies to reach the proposed defense and non-defense caps for 2016 and beyond. These levels are determined for illustrative purposes but do not reflect specific policy decisions.
- ⁶ Where applicable, amounts in 2013 through 2024 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of the BBEDCA, as amended.
- ⁷ Because the Administration has not yet made final decisions about an enduring presence in Afghanistan after calendar year 2014, the Budget includes a placeholder for the Department of Defense’s 2015 OCO funding, equivalent to the amount requested in the 2014 Budget. Once DOD’s OCO needs for 2015 are determined, the Administration will transmit a budget amendment package.
- ⁸ The 2015 Budget includes placeholder amounts of \$29.9 billion per year for Government-wide OCO funding from 2016 to 2021. These amounts reflect the Administration’s proposal to cap total OCO budget authority from 2013 to 2021 at \$450 billion but do not reflect any specific decisions or assumptions about OCO funding in any particular year.
- ⁹ For 2016 through 2024, the cap adjustment levels are a placeholder that increase at the policy growth rates in the President’s Budget. The existing disaster relief cap adjustment ceiling (which is determined one year at a time) would be reduced by the amount provided for wildfire suppression activities under the cap adjustment for the preceding fiscal year. Those amounts will be refined in subsequent Budgets as data on the average costs for wildfire suppression are updated annually.

Table S-12. Economic Assumptions¹

(Calendar years)

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

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

¹ Based on information available as of mid-November 2013.

² Seasonally adjusted CPI for all urban consumers.

³ Annual average.

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

Table S-13. Federal Government Financing and Debt

(Dollar amounts in billions)

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

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

(Dollar amounts in billions)

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

* \$500 million or less.

¹ A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a negative sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a negative sign.² Includes checks outstanding, accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.³ Consists mainly of debt issued by the Federal Financing Bank (which is not subject to limit), Treasury securities held by the Federal Financing Bank, the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.⁴ Legislation enacted February 15, 2014, (P.L. 113-83) temporarily suspends the debt limit through March 15, 2015.⁵ 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 2013, the Federal Reserve Banks held \$2,072.3 billion of Federal securities and the rest of the public held \$9,910.3 billion. Debt held by the Federal Reserve Banks is not estimated for future years.