

**Table S-6. Mandatory and Receipt Proposals**  
(Deficit increases (+) or decreases (-) in millions of dollars)

													<b>Totals</b>	
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2010-2014</b>	<b>2010-2019</b>	
<b>Tax Provisions:<sup>1</sup></b>														
<b>Tax cuts for families and individuals:</b>														
Provide Making Work Pay Tax Credit <sup>2</sup> .....	.....	.....	11,017	63,682	64,119	64,661	65,291	66,001	66,671	67,307	67,979	203,479	536,728	
Expand Earned Income Tax Credit <sup>2</sup> .....	.....	.....	19	4,013	3,961	3,961	4,006	4,090	4,176	4,268	4,364	11,954	32,858	
Expand refundability of the Child Tax Credit <sup>2</sup> ....	.....	.....	.....	8,714	8,616	8,609	8,703	8,786	8,902	9,020	9,119	25,939	70,469	
Expand saver's credit and automatic enrollment in IRAs and 401(k)s <sup>2</sup> .....	.....	.....	257	3,018	4,707	5,926	6,909	7,722	8,371	8,916	9,406	13,908	55,232	
Provide American Opportunity Tax Credit <sup>2</sup> .....	.....	.....	932	6,770	7,487	8,144	9,237	10,036	10,312	10,646	11,295	23,333	74,859	
Total, tax cuts for families and individuals .....	.....	.....	12,225	86,197	88,890	91,301	94,146	96,635	98,432	100,157	102,163	278,613	770,146	
<b>Tax cuts for businesses:</b>														
Eliminate capital gains taxation on small businesses .....	.....	.....	.....	.....	.....	297	734	1,026	1,345	1,695	2,076	297	7,173	
Make research and experimentation tax credit permanent .....	.....	3,111	5,486	6,142	6,785	7,384	7,960	8,530	9,103	9,680	10,281	28,908	74,462	
Expand net operating loss carryback .....	27,800	35,700	-10,700	-10,200	-7,900	-5,600	-3,900	-2,700	-1,800	-1,300	-900	1,300	-9,300	
Modify Federal Aviation Administration financing <sup>3</sup> .....	.....	.....	7,225	7,599	7,980	8,260	8,559	8,869	9,190	9,527	9,873	31,064	77,082	
Total, tax cuts for businesses .....	27,800	38,811	2,011	3,541	6,865	10,341	13,353	15,725	17,838	19,602	21,330	61,569	149,417	
<b>Continue remaining expiring provisions through calendar year 2010<sup>2</sup> .....</b>	<b>668</b>	<b>10,183</b>	<b>5,088</b>	<b>607</b>	<b>578</b>	<b>623</b>	<b>798</b>	<b>883</b>	<b>612</b>	<b>604</b>	<b>688</b>	<b>17,079</b>	<b>20,664</b>	
<b>Other revenue changes and loophole closers:</b>														
Reinstate Superfund Taxes .....	.....	.....	-1,213	-1,667	-1,803	-1,896	-1,970	-2,040	-2,113	-2,203	-2,300	-6,579	-17,205	
Tax carried interest as ordinary income .....	.....	.....	-2,742	-4,347	-4,168	-3,494	-2,803	-2,204	-1,725	-1,351	-1,060	-14,751	-23,894	
Codify "Economic Substance Doctrine" .....	-23	-70	-140	-240	-346	-438	-552	-656	-743	-834	-930	-1,234	-4,949	
Repeal LIFO .....	.....	.....	.....	-2,992	-6,748	-8,080	-8,431	-8,590	-8,545	-8,630	-9,036	-17,820	-61,052	
Implement international enforcement, reform deferral, and other tax reform policies .....	.....	.....	-10,000	-15,000	-20,000	-25,000	-26,000	-27,000	-28,000	-29,000	-30,000	-70,000	-210,000	
Require information reporting for rental payments .....	.....	-319	-339	-357	-374	-390	-408	-426	-445	-465	-486	-1,779	-4,009	
<b>Eliminate oil and gas company preferences:</b>														
Levy excise tax on Gulf of Mexico oil and gas (limits excess royalty relief) .....	.....	.....	-582	-623	-542	-526	-537	-510	-632	-649	-682	-2,273	-5,283	
Repeal enhanced oil recovery credit <sup>4</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Repeal marginal well tax credit <sup>4</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Repeal expensing of intangible drilling costs ..	.....	.....	-347	-595	-526	-395	-269	-226	-237	-266	-488	-1,863	-3,349	
Repeal deduction for tertiary injectants .....	.....	.....	-5	-9	-9	-8	-7	-6	-6	-6	-6	-31	-62	

**Table S-6. Mandatory and Receipt Proposals—Continued**

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

													Totals	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	
Repeal passive loss exception for working interests in oil and natural gas properties .....	.....	.....	-2	-5	-6	-6	-6	-6	-6	-6	-6	-19	-49	
Repeal manufacturing tax deduction for oil and natural gas companies .....	.....	.....	-757	-1,311	-1,392	-1,464	-1,531	-1,600	-1,670	-1,745	-1,823	-4,924	-13,293	
Increase geological and geophysical amortization period for independent producers to seven years .....	.....	.....	-41	-154	-240	-233	-187	-140	-91	-56	-47	-668	-1,189	
Repeal percentage depletion for oil and natural gas .....	.....	.....	-316	-752	-925	-960	-996	-1,033	-1,065	-1,091	-1,113	-2,953	-8,251	
Subtotal, eliminate oil and gas company preferences .....	.....	.....	-2,050	-3,449	-3,640	-3,592	-3,533	-3,521	-3,707	-3,819	-4,165	-12,731	-31,476	
Eliminate Advanced Earned Income Tax Credit <sup>2</sup> .....	.....	-588	-163	8	-10	-16	-20	-23	-24	-23	-23	-769	-882	
Total, other revenue changes and loophole closers .....	-23	-977	-16,647	-28,044	-37,089	-42,906	-43,717	-44,460	-45,302	-46,325	-48,000	-125,663	-353,467	
<b>Upper-income tax provisions dedicated to deficit reduction:</b>														
Reinstate the 36 percent and 39.6 percent rates for those taxpayers earning over \$250,000 (married) and \$200,000 (single) ...	.....	.....	-15,818	-29,604	-32,755	-35,653	-38,429	-41,588	-45,020	-48,217	-51,676	-113,830	-338,760	
Reinstate the personal exemption phaseout and limitation on itemized deductions for those taxpayers earning over \$250,000 (married) and \$200,000 (single) .....	.....	.....	-7,227	-15,752	-17,848	-19,383	-20,844	-22,364	-23,955	-25,491	-26,984	-60,210	-179,848	
Impose 20 percent rate on capital gains and dividends for those taxpayers earning over \$250,000 (married) and \$200,000 (single) ...	182	-1,102	-5,416	-3,656	-7,550	-12,235	-15,322	-16,607	-17,663	-18,625	-19,940	-29,959	-118,116	
Total, upper-income tax provisions dedicated to deficit reduction .....	182	-1,102	-28,461	-49,012	-58,153	-67,271	-74,595	-80,559	-86,638	-92,333	-98,600	-203,999	-636,724	
<b>Total, tax provisions .....</b>	<b>28,627</b>	<b>46,915</b>	<b>-25,784</b>	<b>13,289</b>	<b>1,091</b>	<b>-7,912</b>	<b>-10,015</b>	<b>-11,776</b>	<b>-15,058</b>	<b>-18,295</b>	<b>-22,419</b>	<b>27,599</b>	<b>-49,964</b>	
<b>Climate Revenues:</b>														
Dedicated to climate policy (clean energy technologies) .....	.....	.....	.....	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-45,000	-120,000	
Dedicated to Making Work Pay .....	.....	.....	.....	-63,682	-64,119	-64,661	-65,291	-66,001	-66,671	-67,307	-67,979	-192,462	-525,711	
<b>Total, climate revenues<sup>5</sup> .....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>-78,682</b>	<b>-79,119</b>	<b>-79,661</b>	<b>-80,291</b>	<b>-81,001</b>	<b>-81,671</b>	<b>-82,307</b>	<b>-82,979</b>	<b>-237,462</b>	<b>-645,711</b>	

**Table S-6. Mandatory and Receipt Proposals—Continued**

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

													Totals	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	
<b>Mandatory Initiatives and Savings:<sup>6</sup></b>														
Agriculture:														
Reduce direct payments to farms with sales above \$500,000 .....	.....	-85	-480	-625	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-1,225	-3,640	-9,765	
Reduce Crop Insurance premiums/underwriting gains and increase fees .....	.....	.....	-429	-427	-595	-599	-610	-620	-627	-634	-642	-2,050	-5,184	
Reform payments to high-income farmers .....	.....	-58	-24	-10	-9	-7	-5	-4	-3	-3	-3	-108	-126	
Eliminate Cotton Storage payments .....	.....	-52	-58	-56	-56	-57	-57	-58	-58	-59	-59	-279	-570	
Reauthorize Child Nutrition .....	.....	850	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	4,850	9,850	
Reform Market Access Program .....	.....	-4	-34	-40	-40	-40	-40	-40	-40	-40	-40	-158	-358	
Total, Agriculture .....	.....	651	-25	-158	-925	-928	-937	-947	-953	-961	-969	-1,385	-6,152	
Defense:														
Implement concurrent receipt policy:														
Effect on military retirement .....	.....	194	318	419	521	574	607	640	673	710	749	2,026	5,405	
Accrual payments to the Military Retirement Fund (non-PAYGO) .....	.....	361	376	389	402	415	429	444	459	475	491	1,943	4,241	
Military Retirement Fund offsetting receipts (non-PAYGO) .....	.....	-361	-376	-389	-402	-415	-429	-444	-459	-475	-491	-1,943	-4,241	
Total, Defense .....	.....	194	318	419	521	574	607	640	673	710	749	2,026	5,405	
Education:														
Make Pell Grant funding mandatory and increase and index maximum awards .....	.....	7	6,625	9,728	11,298	14,150	12,445	13,649	14,881	16,197	17,804	41,808	116,784	
Eliminate entitlements for financial intermediaries under the Family Federal Education Loan Program ...	.....	-4,123	-6,577	-5,655	-4,186	-3,717	-4,033	-4,392	-4,640	-4,958	-5,262	-24,258	-47,543	
Modernize Perkins loans .....	.....	-868	-570	-467	-564	-692	-686	-677	-674	-659	-633	-3,161	-6,490	
Create a new College Access and Completion Fund ...	.....	100	500	500	500	500	400	.....	.....	.....	.....	2,100	2,500	
Total, Education .....	.....	-4,884	-22	4,106	7,048	10,241	8,126	8,580	9,567	10,580	11,909	16,489	65,251	
Energy:														
Repeal ultra-deepwater oil and gas research and development program .....	.....	-20	-40	-50	-50	-50	-30	-10	.....	.....	.....	-210	-250	
Health and Human Services (HHS):														
Create nurse home visitation program .....	.....	87	213	362	528	710	904	1,112	1,332	1,564	1,753	1,900	8,565	
Extend TANF supplemental grants .....	.....	.....	319	319	319	319	319	319	319	319	319	1,276	2,871	
Create a LIHEAP trigger .....	.....	329	414	437	450	450	450	450	450	450	450	2,080	4,330	
Total, HHS .....	.....	416	946	1,118	1,297	1,479	1,673	1,881	2,101	2,333	2,522	5,256	15,766	

**Table S-6. Mandatory and Receipt Proposals—Continued**

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

													Totals	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	
<b>Housing and Urban Development:</b>														
Provide funding for the Affordable Housing Trust														
Fund .....	.....	20	140	250	250	240	100	.....	.....	.....	.....	900	1,000	
Expand HOPE for Homeowners program .....	225	1,375	900	.....	.....	.....	.....	.....	.....	.....	.....	2,275	2,275	
Total, Housing and Urban Development .....	225	1,395	1,040	250	250	240	100	.....	.....	.....	.....	3,175	3,275	
<b>Interior:</b>														
Increase return from minerals on Federal lands:														
Fee on nonproducing leases (“use or lose”) .....	.....	-122	-121	-115	-107	-109	-112	-114	-116	-119	-121	-574	-1,156	
Abandoned Mine Lands (AML) Payments to Certified States .....	.....	-142	-164	-208	-210	-206	-90	-90	-94	-158	-161	-928	-1,520	
Repeal Energy Policy Act fee prohibition and mandatory permit funds .....	.....	-43	-32	-32	-32	-32	-32	-9	-9	-9	-9	-171	-239	
Reserve funds for insular affairs assistance .....	.....	7	6	6	5	5	4	4	4	4	4	28	45	
Recover Pick-Sloan project cost .....	.....	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-115	-230	
Total, Interior .....	.....	-323	-333	-372	-366	-366	-253	-232	-238	-305	-311	-1,761	-3,100	
<b>Labor:</b>														
Reform Trade Adjustment Assistance .....	.....	.....	116	360	472	550	584	604	629	649	678	1,498	4,642	
Change Extended Unemployment Insurance benefits trigger .....	.....	.....	8,700	2,500	600	600	1,300	1,700	1,700	1,800	2,100	12,400	21,000	
Implement Unemployment Insurance integrity legislation <sup>7</sup> .....	.....	.....	-519	-573	-384	-394	-233	-238	-241	594	-30	-1,869	-2,017	
Total, Labor .....	.....	.....	8,297	2,287	688	756	1,651	2,066	2,088	3,043	2,748	12,029	23,625	
<b>Treasury:</b>														
Create placeholder for potential additional financial stabilization effort .....	250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Levy payments to federal contractors with delinquent tax debt (receipt effect) <sup>7</sup> .....	.....	-49	-73	-77	-80	-84	-88	-92	-96	-100	-105	-363	-844	
Revise Terrorism Risk Insurance program <sup>7</sup> .....	.....	110	134	408	-168	-920	-309	-193	-99	-18	1	-436	-1,054	
Make technical correction to JOBS Act (receipt effect) <sup>7</sup> .....	.....	-19	-28	-29	-30	-31	-32	-33	-34	-35	-36	-137	-307	
Total, Treasury .....	250,000	42	33	302	-278	-1,035	-429	-318	-229	-153	-140	-936	-2,205	
<b>Veterans Affairs:</b>														
Implement concurrent receipt policy:														
Effect on Veterans disability payments .....	.....	47	49	51	53	54	54	54	53	53	52	254	520	
Use discretionary funds for contract examinations for disability compensation eligibility (not subject to PAYGO) .....	.....	-141	-148	-155	-163	-171	-180	-189	-198	-208	-219	-778	-1,772	

**Table S-6. Mandatory and Receipt Proposals—Continued**

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

	Totals												
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Total, Veterans Affairs .....	.....	-94	-99	-104	-110	-117	-126	-135	-145	-155	-167	-524	-1,252
Federal Communications Commission (FCC):													
Provide permanent auction authority .....	.....	.....	.....	.....	-200	-200	-200	-200	-200	-200	-200	-400	-1,400
Auction domestic satellite spectrum .....	.....	-100	-75	-25	.....	.....	.....	.....	.....	.....	.....	-200	-200
Total, FCC .....	.....	-100	-75	-25	-200	-200	-200	-200	-200	-200	-200	-600	-1,600
Postal Service:													
Realign USPS employee/employer benefit contributions .....	.....	-752	-814	-830	-870	-913	-959	-1,007	-1,056	-1,110	-1,167	-4,179	-9,478
Social Security Administration:													
Program integrity: require States and localities to provide pension information (not subject to PAYGO) .....	.....	.....	.....	.....	-166	-362	-480	-512	-472	-449	-418	-528	-2,859
Multi-Agency:													
Implement program integrity allocation adjustments <sup>7</sup> ..	.....	-1,072	-3,536	-5,587	-8,054	-10,981	-6,553	-4,373	-3,282	-2,620	-2,440	-29,230	-48,498
<b>Total, mandatory initiatives and savings .....</b>	<b>250,225</b>	<b>-4,547</b>	<b>5,690</b>	<b>1,356</b>	<b>-1,215</b>	<b>-1,661</b>	<b>2,190</b>	<b>5,433</b>	<b>7,854</b>	<b>10,712</b>	<b>12,116</b>	<b>-378</b>	<b>37,928</b>
<b>Enact User Fees:<sup>6</sup></b>													
Agriculture:													
Grain Inspection, Packers, and Stockyards Administration (GIPSA) fees .....	.....	-27	-30	-30	-31	-31	-31	-32	-32	-32	-33	-149	-309
Animal Plant and Health Inspection Service (APHIS) fees .....	.....	-20	-27	-27	-28	-29	-30	-31	-32	-33	-34	-131	-291
Food Safety and Inspection Service (FSIS) performance fee .....	.....	-4	-4	-4	-4	-4	-4	-5	-5	-5	-5	-20	-44
Corps of Engineers:													
Replace the inland waterways fuel tax with a lock usage fee (receipt effect) .....	.....	-128	-128	-107	-195	-129	-116	-115	-115	-114	-112	-687	-1,259
Environmental Protection Agency:													
Pesticide and pre-manufacture notification (PMN) fees .....	.....	-52	-56	-55	-45	-47	-47	-49	-49	-51	-51	-255	-502
FCC:													
Spectrum license user fee .....	-50	-200	-300	-425	-550	-550	-550	-550	-550	-550	-550	-2,025	-4,775
HHS (Centers for Medicare and Medicaid Services):													
Survey and certification revisit user fee <sup>8</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Survey and certification recertification user fee <sup>8</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total, user fees .....</b>	<b>-50</b>	<b>-431</b>	<b>-545</b>	<b>-648</b>	<b>-853</b>	<b>-790</b>	<b>-778</b>	<b>-782</b>	<b>-783</b>	<b>-785</b>	<b>-785</b>	<b>-3,267</b>	<b>-7,180</b>
<b>Total, mandatory and receipt proposals and climate policies .....</b>	<b>278,802</b>	<b>41,938</b>	<b>-20,639</b>	<b>-64,685</b>	<b>-80,096</b>	<b>-90,025</b>	<b>-88,894</b>	<b>-88,126</b>	<b>-89,658</b>	<b>-90,675</b>	<b>-94,067</b>	<b>-213,508</b>	<b>-664,927</b>

**Table S-6. Mandatory and Receipt Proposals—Continued**  
(Deficit increases (+) or decreases (-) in millions of dollars)

<b>Health Reform Reserve Fund</b>													<b>Totals</b>	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019	
<b>Aligning incentives toward quality:</b>														
Encourage hospitals serving Medicare beneficiaries to reduce readmission rates ...	.....	.....	.....	-680	-840	-930	-1,020	-1,110	-1,200	-1,280	-1,370	-2,450	-8,430	
Create hospital quality incentive payments ...	.....	.....	-400	-570	-840	-1,160	-1,540	-1,700	-1,830	-1,960	-2,090	-2,970	-12,090	
Encourage primary care physicians to administer the flu vaccine to Medicare beneficiaries .....	.....	*	*	*	*	*	*	*	*	*	*	*	*	
Enable physicians to form voluntary groups that coordinate care for Medicare beneficiaries and to receive performance-based payments for the coordinated care ....	.....	*	*	*	*	*	*	*	*	*	*	*	*	
Total, aligning incentives toward quality ..	.....	.....	-400	-1,250	-1,680	-2,090	-2,560	-2,810	-3,030	-3,240	-3,460	-5,420	-20,520	
<b>Promoting efficiency and accountability:</b>														
Establish competitive bidding for Medicare Advantage .....	.....	.....	.....	-11,240	-16,610	-18,980	-21,550	-25,940	-26,140	-25,870	-30,270	-46,830	-176,600	
Promote efficient provision of acute care through bundled Medicare payments covering hospital and post-acute settings ...	.....	.....	.....	.....	-180	-770	-1,910	-2,790	-3,750	-4,080	-4,360	-950	-17,840	
Address financial conflicts of interest in physician-owned specialty hospitals .....	.....	*	*	*	*	*	*	*	*	*	*	*	*	
Ensure that Medicare makes appropriate payments for imaging services through the use of radiology benefit managers .....	.....	.....	-10	-20	-20	-20	-30	-30	-40	-40	-50	-70	-260	
Provide private sector enhancements to ensure Medicare pays accurately .....	.....	-60	-110	-160	-190	-200	-230	-240	-260	-280	-310	-720	-2,040	
Promote cost-effective purchase and delivery of Medicaid prescription drugs by (1) increasing the Medicaid rebate amounts, (2) extending to and collecting rebates on behalf of managed care plans, and (3) applying rebates to new formulations of existing drugs .....	.....	-1,185	-1,630	-1,690	-1,770	-1,890	-2,040	-2,130	-2,260	-2,420	-2,540	-8,165	-19,555	
Promote increased generic medication utilization by establishing a pathway for FDA approval of generic biologics .....	.....	.....	.....	.....	20	-10	-680	-1,550	-1,920	-2,330	-2,770	10	-9,240	
Expand availability of family planning services under Medicaid .....	.....	5	5	.....	-5	-15	-20	-25	-35	-45	-55	-10	-190	
Ensure appropriate Medicaid payments through use of the National Correct Coding Initiative (NCCI) edits .....	.....	-10	-25	-40	-45	-55	-75	-85	-90	-95	-100	-175	-620	
Improve Medicare home health payments to align with costs .....	.....	-550	-2,540	-3,010	-3,350	-3,710	-4,080	-4,450	-4,780	-5,120	-5,480	-13,160	-37,070	
Reallocate Medicare and Medicaid Improvement Funds .....	.....	.....	.....	.....	.....	-5,810	-5,940	-6,070	-6,090	-30	.....	-5,810	-23,940	

**Table S-6. Mandatory and Receipt Proposals—Continued**

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

	Totals												
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Total, promoting efficiency and accountability .....	.....	-1,800	-4,310	-16,160	-22,150	-31,460	-36,555	-43,310	-45,365	-40,310	-45,935	-75,880	-287,355
<b>Encouraging Shared Responsibility:</b>													
Require certain higher-income beneficiaries enrolled in the Medicare drug benefit to pay higher premiums, as is currently required for physician and outpatient services .....	.....	.....	-400	-590	-680	-770	-870	-990	-1,120	-1,270	-1,440	-2,440	-8,130
<b>Total, Medicare/Medicaid savings (-)<sup>a</sup> .....</b>	<b>.....</b>	<b>-1,800</b>	<b>-5,110</b>	<b>-18,000</b>	<b>-24,510</b>	<b>-34,320</b>	<b>-39,985</b>	<b>-47,110</b>	<b>-49,515</b>	<b>-44,820</b>	<b>-50,835</b>	<b>-83,740</b>	<b>-316,005</b>
Limit the tax rate at which itemized deductions reduce tax liability .....	.....	.....	-11,081	-30,808	-33,464	-35,478	-37,322	-39,269	-41,366	-43,402	-45,564	-110,831	-317,754
<b>Total, specified savings (-) .....</b>	<b>.....</b>	<b>-1,800</b>	<b>-16,191</b>	<b>-48,808</b>	<b>-57,974</b>	<b>-69,798</b>	<b>-77,307</b>	<b>-86,379</b>	<b>-90,881</b>	<b>-88,222</b>	<b>-96,399</b>	<b>-194,571</b>	<b>-633,759</b>
<b>Additional savings not yet determined ...</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Benefits not yet determined .....</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Net total of health reform .....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
<sup>a</sup> Estimates exclude effects of Medicare and Medicaid provisions included in the American Recovery and Reinvestment Act of 2009.													
*Savings negligible or undetermined at this time.													

**Table S-6. Mandatory and Receipt Proposals—Continued**

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

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

<sup>1</sup>Receipt effects unless otherwise noted.

<sup>2</sup>The estimates for this proposal include effects on outlays. The outlay effects included in the totals above are listed below:

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Provide Making Work Pay tax credit .....	.....	.....	761	22,528	22,429	22,400	22,561	22,834	22,974	23,172	23,430	68,118	183,089
Expand Earned Income Tax Credit .....	.....	.....	.....	3,935	3,882	3,881	3,929	4,014	4,097	4,188	4,283	11,698	32,209
Expand refundability of the Child Tax Credit .....	.....	.....	.....	8,714	8,616	8,609	8,703	8,786	8,902	9,020	9,119	25,939	70,469
Expand saver's credit and automatic enrollment in IRAs and 401(k)s .....	.....	.....	87	743	848	866	900	940	976	1,008	1,048	2,544	7,416
Provide American Opportunity Tax Credit .....	.....	.....	.....	2,928	3,256	3,629	4,144	4,645	4,890	5,018	5,310	9,813	33,820
Continue remaining expiring provisions through calendar year 2010 .....	.....	62	21	.....	.....	.....	.....	.....	.....	.....	.....	83	83
Eliminate Advanced Earned Income Tax Credit .....	.....	-588	-163	8	-10	-16	-20	-23	-24	-23	-23	-769	-882
Total outlay effects of receipt proposals .....	.....	-526	706	38,856	39,021	39,369	40,217	41,196	41,815	42,383	43,167	117,426	326,204

<sup>3</sup>The Budget proposes repealing some aviation excise taxes and replacing these taxes with direct user charges. The cost of repealing the excise taxes is reflected here. The user charges are considered discretionary and offset discretionary budget authority and outlays.

<sup>4</sup>This provision is estimated to have zero receipt effect under the Administration's current projections for energy prices.

<sup>5</sup>Shown here are those proceeds from auctioning emission allowances that are reserved for clean energy technology initiatives and to compensate families through the Making Work Pay tax cut. These proceeds are included in the grand totals as receipts, though they could alternatively be considered offsets to outlays. All additional net proceeds will be used to further compensate the public.

<sup>6</sup>Outlay effects unless otherwise noted.

<sup>7</sup>The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are listed below:

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-2014	2010-2019
Implement Unemployment Insurance integrity legislation:													
Subject to PAYGO .....	.....	.....	-32	-34	-22	-22	-21	-19	-18	-18	-19	-110	-206
Not subject to PAYGO .....	.....	.....	-2	6	42	25	187	187	192	1,041	432	71	2,110
Revise Terrorism Risk Insurance program .....	.....	110	175	514	99	-440	253	325	314	266	174	458	1,790
Levy payments to federal contractors with delinquent tax debt .....	.....	-49	-73	-77	-80	-84	-88	-92	-96	-100	-105	-363	-844
Make technical correction to JOBS Act .....	.....	-19	-28	-29	-30	-31	-32	-33	-34	-35	-36	-137	-307
Implement program integrity allocation adjustments - IRS.....	.....	-290	-1,119	-2,348	-3,864	-5,729	-1,460	-617	-462	-371	-380	-13,350	-16,640
Total receipt effects of mandatory proposals ..	.....	-248	-1,079	-1,969	-3,855	-6,281	-1,161	-249	-104	782	66	-13,431	-14,097

<sup>8</sup>Spending of proposed mandatory user fee equals projected collections, for a net zero impact.