
Summary Tables

Table S-1. Budget Totals

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
													2017- 2021	2017- 2026
Budget Totals in Billions of Dollars:														
Receipts	3,250	3,336	3,644	3,899	4,095	4,346	4,572	4,756	4,949	5,177	5,411	5,669	20,555	46,517
Outlays	3,688	3,951	4,147	4,352	4,644	4,880	5,124	5,415	5,626	5,827	6,152	6,462	23,148	52,630
Deficit	438	616	503	454	549	534	552	660	677	650	741	793	2,593	6,113
Debt held by the public	13,117	14,129	14,763	15,324	15,982	16,615	17,264	18,016	18,793	19,548	20,396	21,302		
Debt net of financial assets	11,882	12,498	13,001	13,454	14,003	14,537	15,089	15,748	16,424	17,074	17,814	18,607		
Gross domestic product (GDP)	17,803	18,472	19,303	20,130	21,013	21,921	22,875	23,872	24,912	25,995	27,123	28,301		
Budget Totals as a Percent of GDP:														
Receipts	18.3%	18.1%	18.9%	19.4%	19.5%	19.8%	20.0%	19.9%	19.9%	19.9%	20.0%	20.0%	19.5%	19.7%
Outlays	20.7%	21.4%	21.5%	21.6%	22.1%	22.3%	22.4%	22.7%	22.6%	22.4%	22.7%	22.8%	22.0%	22.3%
Deficit	2.5%	3.3%	2.6%	2.3%	2.6%	2.4%	2.4%	2.8%	2.7%	2.5%	2.7%	2.8%	2.5%	2.6%
Debt held by the public	73.7%	76.5%	76.5%	76.1%	76.1%	75.8%	75.5%	75.5%	75.4%	75.2%	75.2%	75.3%		
Debt net of financial assets	66.7%	67.7%	67.4%	66.8%	66.6%	66.3%	66.0%	66.0%	65.9%	65.7%	65.7%	65.7%		

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

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Projected deficits in the adjusted baseline¹	616	612	655	785	814	881	1,055	1,120	1,143	1,273	1,415	3,748	9,753
Percent of GDP	3.3%	3.2%	3.3%	3.7%	3.7%	3.9%	4.4%	4.5%	4.4%	4.7%	5.0%	3.5%	4.1%
Proposals in the 2017 Budget:²													
Tax reforms and investments in innovation, opportunity, and economic growth:													
Mission Innovation			*	1	2	3	4	4	5	5	5	6	29
Investments in a 21 st Century infrastructure ³		7	18	27	36	43	44	42	38	32	26	130	312
Impose an oil fee		-7	-14	-22	-28	-35	-41	-42	-43	-43	-43	-107	-319
Transition to a reformed business tax system		-36	-60	-60	-60	-60	-24					-275	-299
Elements of business tax reform ⁴	*	-33	-61	-60	-56	-55	-55	-56	-56	-58	-59	-265	-549
Middle-class and pro-work tax reforms		6	25	24	25	26	26	27	28	29	30	105	246
Fund America's College Promise ⁵		*	1	2	3	4	5	6	9	14	17	9	61
Child care for all low-and moderate-income families with young children		3	4	5	6	7	8	9	11	12	14	24	78
Capital gains tax reform		-15	-25	-21	-22	-23	-23	-25	-26	-27	-29	-105	-235
Focus retirement tax incentives on working and middle-class families		-2	-2	-2	-3	-3	-3	-3	-4	-4	-4	-12	-30
Financial fee		-6	-11	-11	-11	-11	-12	-12	-12	-13	-13	-50	-111
Investments in early education and children's health ⁶		*	1	3	6	8	10	11	12	12	11	19	76
Tobacco tax financing		-10	-13	-13	-13	-12	-12	-11	-11	-10	-10	-61	-115
Replacement of mandatory sequestration		10	18	19	20	21	23	24	25	35	7	88	202
Additional discretionary proposals, including investments in education, infrastructure, innovation, and security		18	44	52	49	41	-19	-48	-62	-72	-80	204	-77
Additional mandatory and tax proposals	-1	4	-15	-20	-25	-31	-38	-41	-40	-42	-45	-86	-292
Debt service and indirect interest effects	-*	-1	-3	-6	-10	-13	-17	-21	-26	-31	-37	-32	-164
Total, tax reforms and investments in innovation, opportunity, and economic growth	-1	-62	-93	-82	-81	-91	-124	-135	-151	-160	-209	-409	-1,189
Additional deficit reduction from health, tax, and immigration reform:													
Health savings		6	1	-6	-24	-33	-43	-54	-64	-71	-90	-56	-378
Curbing inefficient tax breaks for the wealthy and closing loopholes ⁷		-56	-74	-81	-89	-95	-101	-106	-112	-118	-124	-394	-955
Immigration reform		4	3	-5	-10	-20	-20	-25	-29	-34	-34	-28	-170
Debt service		-*	-2	-5	-10	-15	-21	-28	-36	-44	-54	-33	-216
Total, additional deficit reduction		-46	-71	-97	-132	-164	-185	-213	-241	-268	-301	-510	-1,719
Subtotal, tax reforms, investments, and additional deficit reduction	-1	-108	-165	-179	-213	-254	-309	-349	-392	-427	-511	-920	-2,908

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

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Other changes to deficits:													
Reductions in Overseas Contingency Operations		-*	-37	-55	-63	-67	-76	-81	-84	-86	-88	-221	-636
Debt service		-*	-*	-2	-4	-7	-10	-13	-16	-20	-23	-14	-96
Total, other changes to deficits		-*	-37	-57	-67	-74	-86	-94	-100	-105	-111	-235	-732
Total proposals in the 2017 Budget	-1	-109	-202	-236	-280	-329	-395	-443	-492	-533	-622	-1,155	-3,640
Resulting deficits in 2017 Budget	616	503	454	549	534	552	660	677	650	741	793	2,593	6,113
Percent of GDP	3.3%	2.6%	2.3%	2.6%	2.4%	2.4%	2.8%	2.7%	2.5%	2.7%	2.8%	2.5%	2.6%
Memorandum:													
Debt held by the public in the adjusted baseline	14,129	14,869	15,620	16,502	17,399	18,360	19,490	20,690	21,917	23,278	24,788		
Percent of GDP	76.5%	77.0%	77.6%	78.5%	79.4%	80.3%	81.6%	83.1%	84.3%	85.8%	87.6%		
Debt held by the public in the 2017 Budget	14,129	14,763	15,324	15,982	16,615	17,264	18,016	18,793	19,548	20,396	21,302		
Percent of GDP	76.5%	76.5%	76.1%	76.1%	75.8%	75.5%	75.5%	75.4%	75.2%	75.2%	75.3%		

* \$500 million or less.

¹ See Tables S-4 and S-8 for information on the adjusted baseline.² For cumulative deficit reduction since January 2011, see Table S-3.³ Investments in a 21st Century infrastructure include \$385 billion in new resources over 10 years for investments in a more innovative, cleaner, and safer transportation system through the 21st Century Clean Transportation Plan and assistance to families with burdensome energy costs. These investments, and an existing \$110 billion Highway Trust Fund solvency gap, are fully paid for, including outlays outside the 10-year budget window, with \$319 billion in net revenues from a new oil fee and \$176 billion in transition revenues from business tax reform. The remaining \$123 billion of transition revenues would be available for deficit reduction.⁴ The cost of business-related tax provisions enacted in December 2015 is projected to be nearly \$500 billion over the 2016 to 2026 period.⁵ Including grants to Historically Black Colleges and Universities, Hispanic-Serving Institutions, and other Minority-Serving Institutions.⁶ Includes proposals to expand home visiting and enact Preschool for All.⁷ Includes proposals to implement the Buffett Rule by imposing a new "Fair Share Tax," rationalize Net Investment Income and Self-Employment Contributions Act (SECA) taxes, and reduce the value of certain tax expenditures.

Table S-3. Cumulative Deficit Reduction Since 2011

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

	2017- 2026
Deficit reduction achieved through January 2016, excluding Overseas Contingency Operations (OCO):	
Enacted deficit reduction excluding pending Joint Committee enforcement:	
Discretionary savings ¹	-1,758
Mandatory savings	-157
Revenues	-814
Debt service	<u>-1,061</u>
Subtotal, enacted deficit reduction excluding pending Joint Committee enforcement	-3,790
Pending Joint Committee enforcement: ²	
Discretionary cap reductions	-354
Mandatory sequestration	-202
Debt service	<u>-125</u>
Subtotal, pending Joint Committee enforcement	<u>-680</u>
Total, deficit reduction achieved, excluding OCO	-4,470
Tax reforms and investments in innovation, opportunity, and economic growth:³	
Mission Innovation	29
Investments in a 21st Century infrastructure	312
Impose an oil fee	-319
Transition to a reformed business tax system	-299
Elements of business tax reform ⁴	-549
Middle-class and pro-work tax reforms	246
Fund America's College Promise	61
Child care for all low-and moderate-income families with young children	78
Capital gains tax reform	-235
Focus retirement tax incentives on working and middle-class families	-30
Financial fee	-111
Investments in early education and children's health	76
Tobacco tax financing	-115
Replacement of mandatory sequestration	202
Additional discretionary proposals, including investments in education, infrastructure, innovation, and security	-77
Additional mandatory and tax proposals	-292
Debt service and indirect interest effects	<u>-164</u>
Total, tax reforms and investments in innovation, opportunity, and economic growth	-1,189
Additional deficit reduction from health, tax, and immigration reform:⁵	
Health savings	-378
Curbing inefficient tax breaks for the wealthy and closing loopholes	-955
Immigration reform	-170
Debt service	<u>-216</u>
Total, additional deficit reduction	<u>-1,719</u>

Table S-3. Cumulative Deficit Reduction Since 2011—Continued

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

	2017- 2026
Subtotal, tax reforms, investments, and additional deficit reduction	<u>-2,908</u>
Grand total, achieved and proposed deficit reduction excluding OCO	-7,378
Memoranda:	
Revenue and outlay effects of achieved and proposed deficit reduction:	
Enacted outlay reductions and 2017 Budget spending proposals	-3,760
Enacted receipt increases and 2017 Budget tax proposals	-3,448
Immigration reform	-170
Savings in Overseas Contingency Operations (OCO):	
Enacted reduction in OCO funding	-1,050
Proposed reductions in OCO	-636
Debt service	<u>-401</u>
Total, savings in overseas contingency operations (OCO)	<u>-2,087</u>

¹ Excludes savings from reductions in OCO.² Consists of mandatory sequestration for 2017–2025 and discretionary cap reductions for 2018–2021.³ See Table S-2 for details on tax reform and investment proposals.⁴ The cost of business-related tax provisions enacted in December 2015 is projected to be nearly \$500 billion over the 2016 to 2026 period.⁵ See Table S-2 for details on additional deficit reduction proposals.

Table S-4. Adjusted Baseline by Category ¹

(In billions of dollars)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
													2017- 2021	2017- 2026
Outlays:														
Appropriated ("discretionary") programs:														
Defense	583	595	601	638	666	683	696	702	719	736	753	771	3,275	6,954
Non-defense	581	627	614	626	638	648	660	674	689	705	721	738	3,186	6,713
Subtotal, appropriated programs	1,165	1,223	1,215	1,265	1,304	1,330	1,356	1,376	1,408	1,441	1,474	1,509	6,461	13,667
Mandatory programs:														
Social Security	882	924	967	1,025	1,089	1,157	1,224	1,297	1,373	1,454	1,538	1,626	5,463	12,750
Medicare	540	589	602	611	674	725	781	879	912	936	1,046	1,114	3,393	8,281
Medicaid	350	367	377	398	424	444	469	496	525	555	589	632	2,112	4,908
Other mandatory programs	529	608	629	647	692	712	742	786	791	794	828	878	3,422	7,497
Subtotal, mandatory programs	2,301	2,487	2,574	2,681	2,879	3,038	3,217	3,457	3,601	3,738	4,000	4,250	14,389	33,436
Net interest	223	240	304	390	473	547	609	669	729	783	838	901	2,323	6,243
Adjustments for disaster costs ²		2	6	8	8	9	9	10	10	10	10	10	40	90
Joint Committee enforcement ³			-9	-73	-96	-104	-107	-56	-36	-29	-36	-7	-390	-554
Total outlays	3,688	3,952	4,089	4,270	4,568	4,820	5,085	5,455	5,713	5,943	6,286	6,662	22,832	52,890
Receipts:														
Individual income taxes	1,541	1,628	1,724	1,793	1,878	1,988	2,095	2,205	2,319	2,437	2,559	2,688	9,478	21,686
Corporation income taxes	344	293	343	364	401	454	461	467	471	478	486	495	2,023	4,419
Social insurance and retirement receipts:														
Social Security payroll taxes	770	798	827	864	899	934	983	1,031	1,075	1,127	1,176	1,236	4,507	10,152
Medicare payroll taxes	234	244	253	264	276	287	302	317	331	347	362	381	1,383	3,122
Unemployment insurance	51	50	49	46	46	47	48	48	49	50	51	52	235	486
Other retirement	10	10	10	11	11	12	12	13	13	14	15	16	56	127
Excise taxes	98	97	86	105	106	108	114	117	120	124	128	134	520	1,142
Estate and gift taxes	19	21	22	24	25	26	28	30	31	33	36	38	126	294
Customs duties	35	37	40	42	44	46	48	49	51	53	54	56	219	483
Deposits of earnings, Federal Reserve System	96	116	65	44	38	42	48	55	60	65	69	74	237	560
Other miscellaneous receipts	51	43	58	57	59	62	65	68	71	74	75	78	302	667
Total receipts	3,250	3,336	3,477	3,615	3,783	4,006	4,204	4,400	4,593	4,801	5,012	5,247	19,084	43,137
Deficit	438	616	612	655	785	814	881	1,055	1,120	1,143	1,273	1,415	3,748	9,753
Net interest	223	240	304	390	473	547	609	669	729	783	838	901	2,323	6,243
Primary deficit	215	376	308	265	312	267	272	386	390	359	435	514	1,425	3,510

Table S-4. Adjusted Baseline by Category ¹—Continued

(In billions of dollars)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
													2017– 2021	2017– 2026
On-budget deficit	466	623	608	634	741	737	788	939	972	966	1,064	1,179	3,508	8,628
Off-budget deficit / surplus (–)	–27	–7	4	21	45	77	93	116	148	176	210	236	239	1,125
Memorandum, budget authority for appropriated programs: ⁴														
Defense	586	607	611	664	678	693	709	726	743	761	780	798	3,346	7,154
Non-defense	527	556	531	566	579	591	603	618	633	649	665	681	2,871	6,116
Total, appropriated funding	1,113	1,163	1,142	1,230	1,257	1,285	1,312	1,344	1,376	1,410	1,444	1,479	6,216	13,270

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 Consists of mandatory sequestration for 2017–2025 and discretionary cap reductions for 2018–2021.⁴ Excludes discretionary cap reductions for Joint Committee enforcement.

Table S-5. Proposed Budget by Category

(In billions of dollars)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
													2017- 2021	2017- 2026
Outlays:														
Appropriated ("discretionary") programs:														
Defense	583	595	608	589	591	597	603	602	614	626	638	650	2,987	6,117
Non-defense	581	627	625	629	635	639	646	651	660	671	684	698	3,175	6,538
Subtotal, appropriated programs	1,165	1,223	1,233	1,219	1,226	1,236	1,249	1,253	1,274	1,297	1,322	1,348	6,162	12,655
Mandatory programs:														
Social Security	882	924	967	1,025	1,089	1,156	1,223	1,295	1,375	1,452	1,536	1,624	5,461	12,740
Medicare	540	589	598	601	656	695	744	833	857	870	974	1,030	3,294	7,858
Medicaid	350	367	386	405	426	450	474	501	528	559	593	631	2,140	4,952
Other mandatory programs	529	607	651	700	764	790	831	878	887	897	934	983	3,737	8,315
Allowance for immigration reform			5	10	15	20	20	25	30	35	40	50	70	250
Subtotal, mandatory programs	2,301	2,487	2,606	2,741	2,950	3,112	3,292	3,532	3,675	3,813	4,077	4,318	14,702	34,116
Net interest	223	240	303	385	460	523	574	621	668	706	744	787	2,244	5,769
Adjustments for disaster costs ¹		2	6	8	8	9	9	10	10	10	10	10	40	90
Total outlays	3,688	3,951	4,147	4,352	4,644	4,880	5,124	5,415	5,626	5,827	6,152	6,462	23,148	52,630
Receipts:														
Individual income taxes	1,541	1,628	1,788	1,891	1,985	2,106	2,222	2,339	2,461	2,586	2,716	2,853	9,992	22,948
Corporation income taxes	344	293	419	493	525	575	582	554	537	546	556	568	2,594	5,355
Social insurance and retirement receipts:														
Social Security payroll taxes	770	798	827	863	898	932	980	1,028	1,072	1,124	1,173	1,232	4,500	10,129
Medicare payroll taxes	234	244	254	265	278	289	304	319	333	349	364	383	1,389	3,137
Unemployment insurance	51	50	50	52	53	54	56	57	60	60	61	64	265	568
Other retirement	10	10	10	11	11	12	12	13	13	14	15	16	56	127
Excise taxes	98	97	110	143	153	165	178	189	193	196	201	206	748	1,734
Estate and gift taxes	19	21	22	32	34	37	40	43	47	51	55	60	164	421
Customs duties	35	37	40	40	41	42	44	45	47	48	49	50	207	445
Deposits of earnings, Federal Reserve System	96	116	65	44	38	42	48	55	60	65	69	74	237	560
Other miscellaneous receipts	51	43	58	58	60	63	66	69	71	74	76	78	304	673
Allowance for immigration reform			1	7	20	30	40	45	55	64	74	84	98	420
Total receipts	3,250	3,336	3,644	3,899	4,095	4,346	4,572	4,756	4,949	5,177	5,411	5,669	20,555	46,517
Deficit	438	616	503	454	549	534	552	660	677	650	741	793	2,593	6,113
Net interest	223	240	303	385	460	523	574	621	668	706	744	787	2,244	5,769
Primary deficit / surplus (-)	215	376	201	69	90	11	-22	39	9	-56	-3	6	349	344
On-budget deficit	466	624	502	433	506	458	460	544	529	475	532	558	2,358	4,997
Off-budget deficit / surplus (-)	-27	-8	2	21	44	76	92	115	147	175	209	235	235	1,116

Table S-5. Proposed Budget by Category—Continued

(In billions of dollars)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
													2017- 2021	2017- 2026
Memorandum, budget authority for appropriated programs:														
Defense	586	607	610	584	593	599	614	624	636	648	661	674	3,000	6,243
Non-defense	527	556	540	561	570	575	590	589	601	613	626	639	2,836	5,904
Total, appropriated funding	1,113	1,163	1,149	1,145	1,163	1,174	1,205	1,213	1,237	1,261	1,287	1,313	5,836	12,147

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

(As a percent of GDP)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Averages	
													2017- 2021	2017- 2026
Outlays:														
Appropriated ("discretionary") programs:														
Defense	3.3	3.2	3.1	2.9	2.8	2.7	2.6	2.5	2.5	2.4	2.4	2.3	2.8	2.6
Non-defense	3.3	3.4	3.2	3.1	3.0	2.9	2.8	2.7	2.6	2.6	2.5	2.5	3.0	2.8
Subtotal, appropriated programs	6.5	6.6	6.4	6.1	5.8	5.6	5.5	5.2	5.1	5.0	4.9	4.8	5.9	5.4
Mandatory programs:														
Social Security	5.0	5.0	5.0	5.1	5.2	5.3	5.3	5.4	5.5	5.6	5.7	5.7	5.2	5.4
Medicare	3.0	3.2	3.1	3.0	3.1	3.2	3.3	3.5	3.4	3.3	3.6	3.6	3.1	3.3
Medicaid	2.0	2.0	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.2	2.2	2.2	2.0	2.1
Other mandatory programs	3.0	3.3	3.4	3.5	3.6	3.6	3.6	3.7	3.6	3.4	3.4	3.5	3.5	3.5
Allowance for immigration reform			*	*	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1
Subtotal, mandatory programs	12.9	13.5	13.5	13.6	14.0	14.2	14.4	14.8	14.8	14.7	15.0	15.3	13.9	14.4
Net interest	1.3	1.3	1.6	1.9	2.2	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.1	2.4
Adjustments for disaster costs ¹		*	*	*	*	*	*	*	*	*	*	*	*	*
Total outlays	20.7	21.4	21.5	21.6	22.1	22.3	22.4	22.7	22.6	22.4	22.7	22.8	22.0	22.3
Receipts:														
Individual income taxes	8.7	8.8	9.3	9.4	9.4	9.6	9.7	9.8	9.9	9.9	10.0	10.1	9.5	9.7
Corporation income taxes	1.9	1.6	2.2	2.4	2.5	2.6	2.5	2.3	2.2	2.1	2.1	2.0	2.5	2.3
Social insurance and retirement receipts:														
Social Security payroll taxes	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.4	4.3	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	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2
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	0.6	0.5	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7
Estate and gift taxes	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	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	0.2	0.2	0.2
Deposits of earnings, Federal Reserve System	0.5	0.6	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2
Other miscellaneous receipts	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Allowance for immigration reform			*	*	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.1	0.2
Total receipts	18.3	18.1	18.9	19.4	19.5	19.8	20.0	19.9	19.9	19.9	20.0	20.0	19.5	19.7
Deficit	2.5	3.3	2.6	2.3	2.6	2.4	2.4	2.8	2.7	2.5	2.7	2.8	2.5	2.6
Net interest	1.3	1.3	1.6	1.9	2.2	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.1	2.4
Primary deficit / surplus (-)	1.2	2.0	1.0	0.3	0.4	0.1	-0.1	0.2	*	-0.2	_*	*	0.4	0.2
On-budget deficit	2.6	3.4	2.6	2.1	2.4	2.1	2.0	2.3	2.1	1.8	2.0	2.0	2.3	2.1
Off-budget deficit / surplus (-)	-0.2	_*	*	0.1	0.2	0.3	0.4	0.5	0.6	0.7	0.8	0.8	0.2	0.4

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

(As a percent of GDP)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Averages	
													2017-2021	2017-2026
Memorandum, budget authority for appropriated programs:														
Defense	3.3	3.3	3.2	2.9	2.8	2.7	2.7	2.6	2.6	2.5	2.4	2.4	2.9	2.7
Non-defense	3.0	3.0	2.8	2.8	2.7	2.6	2.6	2.5	2.4	2.4	2.3	2.3	2.7	2.5
Total, appropriated funding	6.2	6.3	6.0	5.7	5.5	5.4	5.3	5.1	5.0	4.9	4.7	4.6	5.6	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)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Outlays:										
Appropriated (“discretionary”) programs:										
Defense	608	572	556	544	533	515	509	504	498	492
Non-defense	625	611	598	583	571	557	547	540	534	528
Subtotal, appropriated programs	1,233	1,183	1,153	1,127	1,103	1,072	1,056	1,044	1,031	1,020
Mandatory programs:										
Social Security	967	996	1,025	1,054	1,082	1,108	1,138	1,168	1,199	1,230
Medicare	598	583	617	634	657	713	711	700	760	779
Medicaid	386	393	400	410	419	429	438	450	463	478
Other mandatory programs	651	680	719	721	734	752	736	721	728	744
Allowance for immigration reform	5	10	14	18	18	21	25	28	31	38
Subtotal, mandatory programs	2,606	2,662	2,776	2,837	2,907	3,023	3,048	3,067	3,181	3,268
Net interest	303	373	432	477	507	531	554	568	580	596
Adjustments for disaster costs ¹	6	7	8	8	8	8	8	8	8	8
Total outlays	4,147	4,226	4,370	4,449	4,526	4,635	4,667	4,687	4,800	4,892
Receipts:										
Individual income taxes	1,788	1,836	1,868	1,920	1,963	2,002	2,041	2,080	2,119	2,160
Corporation income taxes	419	478	494	524	514	474	445	439	434	430
Social insurance and retirement receipts										
Social Security payroll taxes	827	838	845	850	866	879	889	904	915	933
Medicare payroll taxes	254	258	261	263	268	273	276	281	284	290
Unemployment insurance	50	50	50	50	49	49	50	48	48	48
Other retirement	10	10	10	11	11	11	11	11	12	12
Excise taxes	110	139	144	150	157	162	160	158	157	156
Estate and gift taxes	22	31	32	33	35	37	39	41	43	46
Customs duties	40	39	39	39	39	39	39	38	38	38
Deposits of earnings, Federal Reserve System	65	43	36	38	42	47	50	52	54	56
Other miscellaneous receipts	58	56	56	57	58	59	59	60	59	59
Allowance for immigration reform	1	7	19	27	35	39	46	51	58	64
Total receipts	3,644	3,786	3,853	3,962	4,038	4,070	4,105	4,164	4,222	4,292
Deficit	503	440	517	487	488	565	562	523	578	600
Net interest	303	373	432	477	507	531	554	568	580	596
Primary deficit / surplus (-)	201	67	84	10	-19	33	8	-45	-2	5
On-budget deficit	502	420	476	417	407	466	439	382	415	423
Off-budget deficit / surplus (-)	2	20	41	70	81	99	122	141	163	178

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

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

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Memorandum, budget authority for appropriated programs:										
Defense	610	568	558	546	543	534	528	521	516	510
Non-defense	540	544	536	525	521	504	499	493	488	484
Subtotal, appropriated programs	1,149	1,112	1,094	1,070	1,064	1,038	1,026	1,014	1,004	994
Memorandum, population and inflation indexes:										
Population	1.00	1.01	1.02	1.03	1.04	1.05	1.06	1.07	1.07	1.08
Inflation	1.00	1.02	1.04	1.07	1.09	1.12	1.14	1.17	1.19	1.22
Population and Inflation	1.00	1.03	1.06	1.10	1.13	1.17	1.21	1.24	1.28	1.32

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-8. Bridge from Balanced Budget and Emergency Deficit Control Act (BBEDCA) Baseline to Adjusted Baseline

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
													2016-2020	2016-2025
BBEDCA baseline deficit	438	615	636	719	875	917	994	1,121	1,167	1,185	1,325	1,440	4,141	10,380
Adjustments for provisions contained in the Budget Control Act:														
Set discretionary budget authority at cap levels ¹			-27	-3	7	7	5	4	4	3	3	2	-11	5
Reflect Joint Committee enforcement ²				-64	-96	-104	-107	-56	-36	-29	-36	-7	-371	-535
Subtotal			-27	-67	-89	-97	-102	-52	-32	-26	-33	-5	-381	-530
Adjustments for emergency and disaster costs:														
Remove non-recurring emergency costs			-2	-3	-6	-8	-8	-8	-8	-9	-9	-9	-26	-70
Add placeholder for future emergency costs ³		2	6	8	8	9	9	10	10	10	10	10	40	90
Reclassify surface transportation outlays:														
Remove outlays from appropriated category	-4	-4	-4	-5	-5	-5	-5	-5	-5	-5	-5	-5	-24	-48
Add outlays to mandatory category	4	4	4	5	5	5	5	5	5	5	5	5	24	48
Subtotal														
Total program adjustments		2	-24	-62	-86	-95	-101	-51	-30	-24	-32	-4	-368	-510
Debt service on adjustments		*	-*	-1	-4	-8	-12	-15	-17	-18	-20	-21	-26	-117
Total adjustments		2	-24	-64	-90	-103	-113	-66	-47	-43	-52	-25	-394	-627
Adjusted baseline deficit	438	616	612	655	785	814	881	1,055	1,120	1,143	1,273	1,415	3,748	9,753

*\$500 million or less.

¹ Includes adjustments for discretionary and mandatory program integrity.

² Consists of mandatory sequestration for 2018–2025 and discretionary cap reductions for 2018–2021.

³ 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)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals		
												2017-2021	2017-2026	
Mandatory Initiatives and Savings:														
Legislative Branch:														
Provide additional funding for the World War I Centennial Commission		6	7	6									19	19
Agriculture:														
Reduce premium subsidies for harvest price revenue protection and improve prevented planting coverage		-1,259	-1,575	-1,794	-1,843	-1,878	-1,891	-1,910	-1,937	-1,961	-1,963		-8,349	-18,011
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		-30	-30	-30	-30	-30	-30	-30	-30	-30	-30		-150	-300
Enact Animal Plant and Health Inspection Service (APHIS) fee		-20	-27	-27	-28	-29	-30	-31	-32	-33	-34		-131	-291
Enact Natural Resource and Conservation Service (NRCS) Conservation User Fee														
Establish Rural Housing Service Guaranteed Underwriting System Fee														
Fund the Agriculture and Food Research Initiative at the authorized level of \$700 million		16	114	114	81								325	325
Create State option to improve Supplemental Nutrition Assistance Program (SNAP) access for elderly		10	23	36	44	50	57	64	71	77	85		163	517
Establish a summer Electronic Benefits Transfer program		127	214	326	462	625	1,053	1,521	2,038	2,595	3,209		1,754	12,170
Increase The Emergency Food Assistance Program funding to equal 2015 levels		30	35	50	50	50	50	50	50	50	50		215	465
Modify SNAP simplified reporting requirements to include out-of-State moves														
Total, Agriculture		-952	-1,062	-1,224	-1,206	-1,177	-789	-341	155	693	1,312		-5,621	-4,591
Commerce:														
Enact Scale-Up Manufacturing Investment Initiative ¹			155	365	365	365							1,250	1,250
Create National Network for Manufacturing Innovation			100	200	300	350	350	300	200	90			950	1,890
Recapitalize National Oceanic and Atmospheric Administration research fleet		70	25	5									100	100
Renovate lab facilities at the National Institute of Standards and Technology (NIST)		12	14	16	32	16	10						90	100
Support Lab to Market efforts in the Economic Development Administration		30	15	5									50	50
Total, Commerce		112	309	591	697	731	360	300	200	90			2,440	3,390

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Allow Accountable Care Organizations (ACOs) to pay beneficiaries for primary care visits up to the applicable Medicare cost sharing amount	-10	-10	-10	-10	-10	-10	.....	.....	-10	-40	-70
Allow Centers for Medicare and Medicaid Services (CMS) to assign beneficiaries to Federally Qualified Health Centers (FQHCs) and Rural Health Centers (RHCs) participating in the Medicare Shared Savings Program	-10	-10	-10	-10	-10	-10	-20	-20	-80
Expand basis for beneficiary assignment for ACOs to include Nurse Practitioners, Physician Assistants, and Clinical Nurse Specialists	-10	-10	-20	-20	-20	-20	-20	-30	-40	-150
Establish quality bonus payments for high-performing Part D plans
Implement bundled payment for post-acute care	-470	-1,080	-1,790	-2,010	-2,170	-2,330	-470	-9,850
Implement value-based purchasing for skilled nursing facilities (SNFs), home health agencies (HHAs), ambulatory surgical centers (ASCs), hospital outpatient departments (HOPDs), and community mental health centers
Establish a hospital-wide readmissions reduction measure
Extend accountability for hospital-acquired conditions
Encourage workforce development through targeted and more accurate indirect medical education payments	-1,170	-1,400	-1,490	-1,590	-1,700	-1,830	-1,960	-2,090	-2,220	-2,350	-7,350	-17,800
Allow the Secretary to determine Hospital-Acquired Condition Reduction Program penalty amounts and distribution
Establish a bonus payment for hospitals cooperating with certain alternative payment models (APMs)
Enhance competition in Medicare Advantage (MA):													
Reform MA payments to increase the efficiency and sustainability of the program	-960	-2,620	-7,160	-9,170	-9,910	-10,580	-11,350	-12,130	-13,360	-19,910	-77,240
Improve beneficiary access:													
Eliminate the 190-day lifetime limit on inpatient psychiatric facility services	110	140	150	150	160	170	180	190	190	210	710	1,650

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Repeal the rental cap for oxygen equipment
Eliminate beneficiary coinsurance for screening colonoscopies with polyp removal	160	170	190	200	230	250	270	290	320	350	950	2,430
Expand the ability of Medicare Advantage organizations to pay for services delivered via telehealth	-20	-20	-20	-20	-20	-20	-20	-20	-60	-160
Establish RHC and FQHC telehealth services
Cut waste, fraud, and improper payments in Medicare:													
Suspend coverage and payment for questionable Part D prescriptions and incomplete clinical information	-70	-60	-70	-80	-80	-90	-100	-110	-120	-280	-780
Retain a portion of Medicare Recovery Audit Contractor (RAC) recoveries to implement actions that prevent fraud and abuse	110	130	70	-20	-120	-150	-180	-200	-210	-230	170	-800
Allow prior authorization for Medicare fee-for-service items	-5	-5	-5	-5	-5	-10	-10	-10	-10	-10	-25	-75
Permit exclusion from Federal Health Care Programs if affiliated with sanctioned entities	-10	-10	-10	-10	-10	-10	-10	-20	-70
Protect program integrity algorithms from disclosure	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9	-45	-90
Allow the Secretary to reject claims for new providers and suppliers located outside moratorium areas	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-25	-50
Allow civil monetary penalties for providers and suppliers who fail to update enrollment records	-2	-2	-3	-3	-3	-3	-4	-4	-4	-4	-13	-32
Allow collection of application fees from individual providers and suppliers
Assess a fee on physicians and practitioners who order services or supplies without proper documentation
Establish gifting authority for the Healthcare Fraud Prevention Partnership
Establish registration process for clearinghouses and billing agents
Pay recovery auditor after a Qualified Independent Contractor (QIC) decision on appealed claims
Publish the National Provider Identifier for covered recipients in the Open Payments Program

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals		
												2017-2021	2017-2026	
Require a surety bond or escrow account to cover overturned recovery auditor decisions														
Address the rising cost of pharmaceuticals:														
Align Medicare drug payment policies with Medicaid policies for low-income beneficiaries			-2,930	-7,040	-8,800	-10,740	-12,420	-15,150	-18,450	-20,920	-24,800	-29,510	-121,250	
Accelerate manufacturer discounts for brand drugs to provide relief to Medicare beneficiaries in the coverage gap			-250	-640	-1,100	-1,270	-1,390	-1,330	-1,250	-1,460	-1,520	-3,260	-10,210	
Require mandatory reporting of other prescription drug coverage		-10	-30	-40	-40	-50	-50	-60	-60	-70	-70	-170	-480	
Establish authority for a program to prevent prescription drug abuse in Medicare Part D														
Allow the Secretary to negotiate prices for biologics and high cost prescription drugs														
Modify reimbursement of Part B drugs			-380	-680	-740	-800	-870	-950	-1,020	-1,110	-1,200	-2,600	-7,750	
Require evidence development for coverage of high cost drugs														
Increase Part D plan sponsors' risk for catastrophic drug costs														
Change the Part D coverage gap discount program agreements from annually to quarterly														
Enhance efficiency in the Medicare program:														
Reduce Medicare coverage of bad debts		-410	-1,370	-2,620	-3,330	-3,590	-3,820	-4,060	-4,310	-4,570	-4,840	-11,320	-32,920	
Adjust payment updates for certain post-acute care providers		-1,600	-2,100	-3,490	-5,120	-6,850	-9,120	-11,250	-13,420	-15,760	-17,870	-19,160	-86,580	
Encourage appropriate use of inpatient rehabilitation hospitals by requiring that 75 percent of inpatient rehabilitation facility (IRF) patients require intensive rehabilitation services		-160	-190	-200	-200	-210	-220	-230	-240	-250	-250	-960	-2,150	
Exclude certain services from the in-office ancillary services exception			-280	-440	-500	-530	-570	-610	-650	-680	-720	-1,750	-4,980	
Reform Medicare hospice payments ..			-170	-510	-910	-1,000	-1,100	-1,210	-1,340	-1,430	-1,580	-2,590	-9,250	
Recoup initial Clinical Laboratory Fee Schedule payments for advanced diagnostic laboratory tests in excess of 100 percent of the final payment amount														

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Provide authority to expand competitive bidding for certain durable medical equipment				-240	-400	-430	-460	-500	-530	-570	-620	-1,070	-3,750
Reduce Critical Access Hospital (CAH) payments from 101 percent of reasonable costs to 100 percent of reasonable costs		-110	-130	-140	-150	-160	-170	-180	-190	-210	-230	-690	-1,670
Prohibit CAH designation for facilities that are less than 10 miles from the nearest hospital		-60	-70	-70	-80	-80	-90	-90	-100	-110	-130	-360	-880
Other Medicare:													
Strengthen the Independent Payment Advisory Board (IPAB) to reduce long-term drivers of Medicare cost growth						-1,067	-1,417	-6,940	-6,021	-10,127	-10,822	-1,067	-36,394
Clarify the calculation of the late enrollment penalty for Medicare Part B premiums													
Clarify the Medicare Fraction in the Medicare Disproportional Share Hospital (DSH) statute													
Update Medicare Disproportionate Share formula for hospitals in Puerto Rico					10	10	10	10	10	10	10	20	70
Allow beneficiaries to pay a sum certain to Medicare for future medical items and services			-5	-20	-20	-20						-65	-65
Modernize funding for End Stage Renal Disease Networks													
Total, Medicare providers		-3,161	-9,926	-19,952	-29,952	-38,029	-44,414	-56,798	-62,929	-73,675	-82,590	-101,020	-421,426
Medicare structural reforms:													
Increase income-related premiums under Medicare Parts B and D					-1,870	-3,390	-4,660	-6,240	-8,040	-7,840	-9,190	-5,260	-41,230
Modify the Part B deductible for new beneficiaries					-60	-80	-320	-450	-970	-1,130	-1,220	-140	-4,230
Introduce home health copayments for new beneficiaries					-30	-70	-120	-170	-230	-300	-380	-100	-1,300
Encourage the use of generic drugs by low-income beneficiaries			-580	-830	-920	-1,000	-1,080	-1,170	-1,260	-1,340	-1,450	-3,330	-9,630
Total, Medicare structural reforms			-580	-830	-2,880	-4,540	-6,180	-8,030	-10,500	-10,610	-12,240	-8,830	-56,390
Interactions		33	1,171	3,511	4,583	6,362	6,268	11,969	10,317	14,410	12,704	15,660	71,328
Medicaid and Children's Health Insurance Program (CHIP):													
Improve access to coverage and services:													
Ensure access to enhanced Federal match for all Medicaid Expansion States		430	470	500	540	360	250	60				2,300	2,610

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Strengthen Medicaid in Puerto Rico and other U.S. Territories		320	1,433	1,771	2,791	3,000	3,219	3,468	3,998	4,297	5,347	9,315	29,644
Permanently extend Express Lane Eligibility (ELE) for children			30	50	70	85	100	115	125	140	155	235	870
Require full coverage of preventive health and tobacco cessation services for adults in traditional Medicaid		99	95	91	85	80	75	70	67	64	63	450	789
Require coverage of Early and Periodic Screening, Diagnostic, and Treatment program for children in inpatient psychiatric treatment facilities		35	40	45	45	50	50	55	60	60	65	215	505
Create State option to provide 12-month continuous Medicaid eligibility for adults ³		467	851	1,300	973	1,140	1,097	1,156	1,305	1,351	1,495	4,731	11,135
Extend 100 percent Federal match to all Indian health programs		6	6	7	7	8	8	9	9	10	10	34	80
Provide full Medicaid coverage to pregnant and post-partum beneficiaries		30	30	35	35	35	40	40	40	45	45	165	375
Create demonstration to address over-prescription of psychotropic medications for children in foster care		119	216	221	228	235	88	-14	-11	-9	-6	1,019	1,067
Streamline certain Medicaid appeals processes													
Expand State flexibility to provide benchmark benefit packages													
Preserve coverage in CHIP:													
Extend CHIP funding through 2019 ³			514	2,158	-1,002							1,670	1,670
Extend the performance bonus fund ..		180	350	350	350	170						1,400	1,400
Extend the child enrollment contingency fund													
Strengthen the integrity of the Medicaid program:													
Expand funding for the Medicaid Integrity Program		-60	-60	-65	-65	-65	-65	-70	-70	-75	-80	-315	-675
Expand Medicaid Fraud Control Unit (MFCU) authority review to additional care settings		-6	-6	-6	-7	-7	-7	-8	-8	-8	-9	-32	-72
Require States to suspend Medicaid payments when there is a significant risk of fraud													
Track high prescribers and utilizers of prescription drugs in Medicaid ..		-30	-50	-80	-80	-80	-90	-90	-90	-90	-90	-320	-770
Prevent use of Federal funds to pay State share of Medicaid or CHIP ...													
Consolidate redundant error rate measurement programs													

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Require manufacturers that improperly report items for Medicaid drug coverage to fully repay States
Increase penalties on drug manufacturers for fraudulent noncompliance with Medicaid drug rebate agreements
Require drugs be properly listed with the Food and Drug Administration (FDA) to receive Medicaid coverage
Require drug wholesalers to report wholesale acquisition costs to CMS
Enforce manufacturer compliance with drug rebate requirements
Strengthen CMS compliance tools in Medicaid managed care
Improve quality and cost-effectiveness:													
Rebase future Medicaid Disproportionate Share Hospital (DSH) allotments	-6,640	.....	-6,640
Require remittances for medical loss ratios for Medicaid and CHIP managed care	-100	-2,100	-2,900	-3,100	-3,400	-3,600	-4,000	-4,300	-5,100	-23,500
Extend funding for the Adult Health Quality Measures Program	14	14	14	14	14	.....	.....	.....	.....	.....	70	70
Encourage delivery system reform:													
Reestablish the Medicaid primary care payment increase through CY 2017 and include additional providers	7,610	1,900	.....	.....	.....	.....	.....	.....	.....	.....	9,510	9,510
Allow States to develop age-specific health home programs	210	210	90	90	90	90	80	80	80	80	690	1,100
Provide home and community-based services (HCBS) to children eligible for psychiatric residential treatment facilities	78	161	169	177	185	194	204	215	226	585	1,609
Allow full Medicaid benefits for individuals in a HCBS State plan option	1	1	1	1	1	1	1	1	1	4	9
Expand eligibility for the 1915(i) HCBS State plan option	7	15	24	34	44	46	48	50	52	54	124	374
Expand eligibility under the Community First Choice option	255	296	319	343	368	395	424	455	488	523	1,581	3,866
Pilot comprehensive long-term care State plan option	753	779	809	840	872	.....	.....	.....	.....	3,181	4,053
Strengthen Medicaid drug coverage and reimbursement:													
Create a Federal-State Medicaid negotiating pool for high-cost drugs	-200	-410	-630	-630	-640	-650	-660	-660	-670	-680	-2,510	-5,830

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals		
												2017-2021	2017-2026	
Correct Affordable Care Act (ACA)														
Medicaid rebate formula for new drug formulations and exempt abuse deterrent formulations		-410	-410	-415	-425	-425	-435	-440	-440	-440	-445	-2,085	-4,285	
Exclude authorized generics from Medicaid brand-name rebate calculations		-20	-20	-20	-20	-20	-20	-20	-20	-20	-20	-100	-200	
Exclude brand-name and authorized generic drug prices from Medicaid Federal upper limit (FUL)		-30	-60	-90	-90	-100	-100	-100	-100	-100	-100	-370	-870	
Clarify the Medicaid definition of brand drugs to prevent inappropriately low rebates		-21	-21	-21	-26	-26	-26	-26	-31	-31	-31	-115	-260	
Additional improvements to the Medicaid drug rebate program														
Total, Medicaid and Children's Health Insurance Program		9,005	6,265	6,489	2,139	2,434	2,023	892	1,364	1,360	-4,337	26,332	27,634	
Other health:														
Medicare-Medicaid enrollees:														
Ensure retroactive Part D coverage of newly-eligible low-income beneficiaries					10	10	10	10	20	20	20	20	100	
Establish integrated appeals process for Medicare-Medicaid enrollees														
Allow for Federal/State coordinated review of Duals Special Need Plan marketing materials														
Align Medicare Savings Program income and asset definitions with Part D low-income subsidy definitions		31	32	34	35	38	40	42	45	48	51	170	396	
Total, Medicare-Medicaid enrollees		31	32	34	45	48	50	52	65	68	71	190	496	
Pharmaceutical savings:														
Prohibit brand and generic drug companies from delaying the availability of new generic drugs and biologics		-920	-1,010	-1,100	-1,210	-1,290	-1,400	-1,500	-1,610	-1,730	-1,860	-5,530	-13,630	
Modify length of exclusivity to facilitate faster development of generic biologics				-230	-590	-780	-870	-1,020	-1,080	-1,140	-1,250	-1,600	-6,960	
Establish transparency and reporting requirements in pharmaceutical drug pricing														
Total, pharmaceutical savings		-920	-1,010	-1,330	-1,800	-2,070	-2,270	-2,520	-2,690	-2,870	-3,110	-7,130	-20,590	
Public health and workforce investments:														
Support Teaching Health Centers Graduate Medical Education (GME)			74	214	141	99						528	528	
Support Children's Hospital GME		130	269	286	292	295	165	27	9	2		1,272	1,475	

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Invest in the National Health Service Corps			227	729	770	575	81	40	8			2,301	2,430
Extend Health Centers		75	1,867	3,388	1,695	181	108	36				7,206	7,350
Extend special diabetes program at National Institutes of Health (NIH) and the Indian Health Service (IHS) permanently			180	266	291	296	298	300	300	300	300	1,033	2,531
Fund a dedicated Mental Health Initiative		87	218	150	37	8						500	500
Expand access to treatment for prescription drug abuse and heroin use		154	426	321	68	25	6					994	1,000
Total, public health and workforce investments		446	3,261	5,354	3,294	1,479	658	403	317	302	300	13,834	15,814
Medicare appeals:													
Provide Office of Medicare Hearings and Appeals and Department Appeals Board authority to use RAC collections		127	127	127	127	127	127	127	127	127	127	635	1,270
Establish Medicare appeals refundable filing fee													
Remand appeals to the redetermination level with the introduction of new evidence													
Sample and consolidate similar claims for administrative efficiency													
Increase minimum amount in controversy for administrative law judge (ALJ) adjudication of claims to equal amount required for judicial review													
Establish magistrate adjudication for claims with amount in controversy below new ALJ amount in controversy threshold													
Expedite procedures for claims with no material fact in dispute													
Total, Medicare appeals		127	127	127	127	127	127	127	127	127	127	635	1,270
Health information technology (IT):													
Add certain behavioral health providers to the Electronic Health Record (EHR) Incentive Programs			1,710	910	910	920	490	270	-10			4,450	5,200
Establish health IT governance certification													
Prohibit information blocking and associated business practices													
Require health IT transparency													

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals		
												2017-2021	2017-2026	
Provide the Office of the National Coordinator for Health IT (ONC) authority to use contracts, grants, or cooperative agreements to establish a Health IT Safety Collaborative and provide adequate confidentiality protections														
Total, Health information technology			1,710	910	910	920	490	270	-10				4,450	5,200
Program implementation investments:														
Provide CMS Program Management implementation funding		25	300	75									400	400
Allow CMS to reinvest civil monetary penalties recovered from home health agencies		1	1	1	1	1	1	1	1	1	1	1	5	10
Allow CMS to assess a fee on Medicare providers for payments subject to the Federal Payment Levy Program														
Total, program implementation investments		26	301	76	1	1	1	1	1	1	1	1	405	410
Private health insurance:														
Standardize definition of American Indian and Alaska Native in the ACA		30	40	50	50	50	50	60	60	60	70		220	520
Increase access to consumer protections in non-Federal governmental self-insured health plans														
Eliminate surprise out-of-network health care charges for privately insured patients														
Develop uniform and transparent consumer health care bills														
Total, private health insurance		30	40	50	50	50	50	60	60	60	70		220	520
Total, HHS health savings ⁵		5,617	1,391	-5,561	-23,483	-33,218	-43,197	-53,574	-63,878	-70,827	-89,004		-55,254	-375,734
Provide mandatory funding for tribal contract support costs:														
PAYGO effects			111	269	453								833	833
Nonscoreable reclassification			814	831	847	864	882	899	917	935	954		3,356	7,943
Total, provide mandatory funding for tribal contract support costs			925	1,100	1,300	864	882	899	917	935	954		4,189	8,776
Annual reduction to discretionary spending limits (non-add)			-814	-831	-847	-864	-882	-899	-917	-935	-954		-3,356	-7,943
Support medical research and development at the National Institutes of Health and the FDA		562	1,004	252	48	26	8						1,892	1,900
Promote family based care		76	45	20	7	-9	-23	-36	-44	-52	-52		139	-68
Enhance support for tribal child welfare programs		37	34	38	32	27	14	14	16	16	14		168	242

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Extend and Expand the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Program			20	135	450	745	1,340	1,585	1,910	1,995	2,135	1,350	10,315
Establish Title IV-E funding for prevention and permanency services		29	40	41	52	59	61	59	65	91	119	221	616
Expand eligibility through age 23 for Chafee Foster Care Independence Program		1	4	4	4	4	3					17	20
Reauthorize Family Connection Grants		1	10	14	15	15	14	5	1			55	75
Reauthorize the Personal Responsibility Education Program (PREP)			2	24	57	74	75	73	51	18	1	157	375
Reauthorize Health Profession and Opportunity Grants			4	46	78	85	85	81	39	7		213	425
Support demonstration to address over-prescription of psychotropic drugs for children in foster care		1	20	55	71	52	28	16	6	1	1	199	251
Expand access to high-quality, affordable care for young children		2,969	3,889	4,632	5,599	6,639	7,709	9,205	10,787	12,476	14,422	23,728	78,327
Establish Low Income Home Energy Assistance Program (LIHEAP) contingency fund		560	377	63								1,000	1,000
Fund Upward Mobility Project		300	300	300	300	300						1,500	1,500
Apply Child Care and Development Fund health and safety standards to Temporary Assistance for Needy Families- (TANF) and Social Services Block Grant-funded child care													
Apply set-asides in the Child Care and Development Block Grant to the Child Care Entitlement funding													
Enhance Title IV-E administrative costs for IT systems updates		13	13	14	13	13	13	13	13	13	13	66	131
Invest in child welfare workforce development		50	59	64	70	80	141	162	193	222	799	323	1,840
Promote responsible parenthood by modernizing Child Support		54	75	179	203	274	313	354	355	352	228	785	2,387
Strengthen Child Support enforcement		-22	-35	-53	-68	-85	-86	-87	-90	-90	-91	-263	-707
Establish a Child Support Technology Fund		-78	-89	-85	-86	-100	-6	-10	-16	4	-1	-438	-467
Establish a Child Support Research Fund		100	100	100	100	100	100	100	100	100	100	500	1,000
Eliminate Abstinence Education Program		-1	-50	-23	-1							-75	-75
Expand Child Welfare Regional Partnership Grants and the Tribal Court Improvement Program		1	25	38	41	42	43	43	43	43	43	147	362
Repurpose TANF contingency fund to support Pathways to Jobs initiative													
Increase TANF Block Grant		585	1,087	1,567	1,862	2,130	445	132	102	65	22	7,231	7,997
Establish TANF Economic Response Fund		29	96	148	168	195						636	636
Fund Emergency Aid and Service Connection Grants		1	40	388	454	486	480	108	39	5		1,369	2,001

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Provide grants for Statewide Human Services Data Systems		5	25	37	45	50	45	25	12	5		162	249
Total, Health and Human Services		10,890	9,411	3,537	-12,669	-21,152	-31,513	-40,833	-49,379	-54,621	-70,297	-9,983	-256,626
Homeland Security:													
Reform the aviation passenger security user fee to more accurately reflect the costs of aviation security			-410	-490	-550	-410	-400	-390	-380	-370	-2,000	-1,860	-5,400
Increase customs user fees ⁶		-86	-93	-102	-112	-125	-135	-146	-158	-170		-518	-1,127
Increase immigration inspection user fees													
Increase Express Consignment Courier fees ⁶		-6	-6	-7	-7	-9	-9	-10	-10	-10		-35	-74
Establish user fee for Electronic Visa Update System ³													
Total, Homeland Security		-92	-509	-599	-669	-544	-544	-546	-548	-550	-2,000	-2,413	-6,601
Housing and Urban Development:													
Provide funding for grants to reduce local barriers to housing development		6	30	45	81	81	51	6				243	300
End family homelessness		79	359	616	813	998	1,204	1,410	1,618	1,829	2,041	2,865	10,967
Total, Housing and Urban Development		85	389	661	894	1,079	1,255	1,416	1,618	1,829	2,041	3,108	11,267
Interior:													
Provide a fair return to taxpayers for the use of public resources:													
Enact Federal oil and gas management reforms		-20	-70	-90	-110	-120	-140	-150	-170	-180	-190	-410	-1,240
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	-4	-5	-20	-41
Enact offshore energy revenue reform			-286	-310	-339	-376	-376	-380	-384	-393	-410	-1,311	-3,254
Total, provide a fair return to taxpayers for the use of public resources		-24	-362	-408	-458	-505	-526	-540	-569	-594	-629	-1,757	-4,615
Ensure industry is held responsible for legacy pollution and risks to safety:													
Establish an Abandoned Mine Lands (AML) hardrock reclamation fund ³			-200	-150	-100	-50						-500	-500
Increase coal AML fee to pre-2006 levels ³		-49	-38	-25	-15	-8	52	40	23	13	5	-135	-2
Terminate AML payments to certified States		-6	-31	-63	-82	-90	-92	-73	-41	-28	-14	-272	-520
Fund abandoned mine lands reclamation and economic revitalization		50	112	152	182	200	150	88	48	18		696	1,000
Total, ensure industry is held responsible for legacy pollution and risks to safety		-5	-157	-86	-15	52	110	55	30	3	-9	-211	-22
Conserve natural resources for future generations and provide recreation access to the public:													
Establish dedicated funding for Land and Water Conservation Fund (LWCF) programs		129	474	988	977	918	900	900	900	900	900	3,486	7,986

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Establish a dedicated Coastal Climate Resilience Fund from offshore energy revenues		40	100	140	170	200	200	200	200	200	200	650	1,650
Reauthorize the Federal Land Transaction Facilitation Act of 2000 (FLTFA)		-5	-6	-10	-12	-3						-36	-36
Permanently reauthorize the Federal Lands Recreation Enhancement Act (FLREA)													
Provide funding for a National Park Service Centennial Initiative		28	275	473	431	177	-1	-9	-9	-8	-4	1,384	1,353
Total, conserve natural resources for future generations and provide recreation access to the public		192	843	1,591	1,566	1,292	1,099	1,091	1,091	1,092	1,096	5,484	10,953
Maintain commitments to communities and insular territories:													
Provide mandatory funding for tribal contract support costs:													
PAYGO effects			19	32	43	11						105	105
Nonscoreable reclassification			212	287	293	299	305	311	317	324	329	1,091	2,677
Total, provide mandatory funding for tribal contract support costs			231	319	336	310	305	311	317	324	329	1,196	2,782
Annual reduction to discretionary spending limits (non-add)			-212	-287	-293	-299	-305	-311	-317	-324	-329	-1,091	-2,677
Extend the Palau Compact of Free Association		46	26	20	17	15	14	6	5			124	149
Extend funding for Payments in Lieu of Taxes (PILT)		480										480	480
Improve coal miner retiree health and pension benefits		375	394	407	414	418	428	430	431	434	436	2,008	4,167
Total, maintain commitments to communities and insular territories		901	651	746	767	743	747	747	753	758	765	3,808	7,578
Total, Interior		1,064	975	1,843	1,860	1,582	1,430	1,353	1,305	1,259	1,223	7,324	13,894
Justice:													
Provide funding for 21st Century Justice grants to incentivize justice reform		110	300	475	500	500	500	500	500	500	500	1,885	4,385
Labor:													
Establish an American Talent Compact		600	600	600	600	600						3,000	3,000
Create Career Navigators program		400	400	400	400	400						2,000	2,000
Create Opening Doors for Youth program		2,035	2,035	715	715							5,500	5,500
Create an Apprenticeship Training Fund		400	400	400	400	400						2,000	2,000
Establish Paid Leave Partnership Initiative		221	664	664	664							2,213	2,213
Improve Pension Benefit Guaranty Corporation (PBGC) solvency		-1,060	-1,109	-1,172	-1,295	-1,418	-1,615	-1,763	-1,942	-3,322	-953	-6,054	-15,649
Unemployment Insurance Modernization and Reform: ⁷													
Strengthen Unemployment Insurance (UI) system solvency ^{3,8}			-3,128	-3,185	-3,922	-4,303	-5,425	-6,802	-6,068	-6,346	-7,114	-14,538	-46,293

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Improve UI Extended Benefits		741	2,033	2,533	2,989	3,477	3,933	4,136	5,381	5,828	5,602	11,773	36,653
Modernize UI ^{3,8}		2,057	2,587	1,224	1,185	950	854	1,340	1,267	1,299	1,348	8,003	14,111
Expand Short-Time Compensation		177	178	178	179	179	180	180	180	184	187	891	1,802
Create a wage insurance program			302	935	1,293	1,338	1,382	1,422	1,467	1,504	1,541	3,868	11,184
Improve UI program integrity ³		-69	-108	-141	-184	-178	-171	-166	-136	-178	-154	-680	-1,485
Implement cap adjustments for UI program integrity ^{3,8}		-76	-56	8	13	14	13	11	10	8	6	-97	-49
<i>Outlays from reduction to discretionary spending limits (non-add)</i>			-154	-157	-160	-163	-166	-170	-173	-177	-180	-634	-1,500
<i>Outlays from program integrity discretionary cap adjustment (non-add)</i>		30	5									35	35
Create mandatory Reemployment Services and Eligibility Assessment program ³			-28	-322	-326	-308	-229	-228	-233	-210	-211	-984	-2,095
Pilot models for providing multiple-employer benefits		25	50	25								100	100
Expand Foreign Labor Certification fees													
Total, Labor		5,451	4,820	2,862	2,711	1,151	-1,078	-1,870	-74	-1,233	252	16,995	12,992
Treasury:													
Establish a Pay for Success Incentive Fund ..		29	21	10	24	40	56	46	42	27	5	124	300
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		-8	-8	-8	-8	-8	-9	-9	-9	-9	-9	-40	-85
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
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.													
Reauthorize the State Small Business Credit Initiative		212	571	235	312	130						1,460	1,460
Implement tax enforcement program integrity cap adjustment ³		-278	-1,585	-3,263	-5,008	-6,763	-8,327	-9,264	-9,590	-9,737	-9,814	-16,897	-63,629
<i>Outlays from discretionary cap adjustment (non-add)</i>		458	890	1,255	1,622	1,996	2,125	2,153	2,180	2,206	2,231	6,221	17,116
Create a Financing America's Infrastructure Renewal (FAIR) program		2	2	2	2	2	2	2	2	2	2	10	20
Establish Financial Innovation for Working Families Challenge and Demonstration Grants		15	45	40								100	100
Provide allotment for Puerto Rico earned income tax credit (EITC) payments		601	613	626	640	655	670	685	701	717	734	3,135	6,642
Total, Treasury		541	-373	-2,390	-4,070	-5,976	-7,640	-8,572	-8,886	-9,032	-9,114	-12,268	-55,512

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Veterans Affairs (VA):													
Extend round-down of cost of living adjustments (compensation)		-21	-64	-120	-169	-225	-246	-258	-272	-286	-291	-599	-1,952
Extend round-down of cost of living adjustments (education)		-1	-1	-1	-2	-2	-2	-2	-2	-3	-2	-7	-18
Provide burial receptacles for certain new casketed gravesites		2	3	1	2	3	2	4	2	7	1	11	27
Improve housing grant program		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
Extend supplemental service disabled veterans insurance coverage						1			1	1	1	1	4
Clarify evidentiary threshold at which VA is required to provide medical examination ..		-120	-125	-130	-135	-140	-146	-152	-158	-164	-171	-650	-1,441
Cap Post-9/11 GI Bill benefits for flight training		-44	-45	-47	-50	-52	-54	-57	-59	-62	-65	-238	-535
Expand eligibility for Montgomery GI Bill refund		2	2	2	2	1	2	3	2	2	2	9	20
Extend authorization of work-study activities		1	1	1	1	1	1	1	2	1	1	5	11
Pro-rate GI Bill benefit usage for certification tests		2	1	1	1	1	1	1	1	2	2	6	13
Modernize the definition of Automobile Adaptive Equipment (AAE)		-3	-3	-2	-1	-2	-2	-2	-1	-1	-1	-11	-18
Eliminate reductions of special monthly compensation for hospitalized veterans			1	1	1		1	1	1	1	1	3	8
Restore the eligibility of certain veterans for special aid and attendance allowance		2	2	2	2	3	3	3	3	3	3	11	26
Reissue VA benefit payments to all victims of fiduciary misuse		2	2	2	2	2	2	2	2	2	2	10	20
Increase Burial Benefit Allowances with increases in CPI		1	2	3	5	7	9	11	13	15	18	18	84
Remove annual income from net worth calculation						1			1	1	1	1	4
Restore program entitlement when approval is withdrawn during enrollment						1				1	1	1	3
Add Section 12304b of Title 10 as qualification for active duty for GI Bill eligibility ...			17	32	36	38	40	42	43	45	47	123	340
Move home modifications under a rehabilitation program to the Specially Adapted Housing (SAH) Program		-1	-1	-1	-1			-1	-1	-1	-1	-4	-8
Expand eligibility for Medal of Honor marker ...													
Eliminate sunset date for vocational rehabilitation for servicemembers		11	-2	-2	-2	-1	-1	-1	-1	-1	-1	4	-1
Allow extension of a period of employment services		1						1				1	2
Sunset Montgomery GI Bill Active Duty program								19	69	45	34		167

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Expansion of eligibility for medallion or other device to signify status of deceased veteran			1	1	1	1	1	1	1	1	1	4	9
Expansion of Specially Adapted Housing Assistance for certain veterans with disabilities		2	3	3	3	2						13	13
Authorize the Secretary to establish debts for breaching 38 U.S.C. Section 2101 (Specially Adapted Housing) contractual obligation													
Total, Veterans Affairs		-162	-204	-252	-302	-358	-387	-382	-351	-389	-415	-1,278	-3,202
Corps of Engineers:													
Reform inland waterways financing ³		-3	-78	-118	-156	-156	-156	-156	-156	-155	-155	-511	-1,289
Environmental Protection Agency (EPA):													
Eliminate statutory cap on pre-manufacture notice fee		-4	-8	-8	-8	-8	-8	-8	-8	-8	-8	-36	-76
Enact confidential business information management fee			-2	-2								-4	-4
Lift restrictions on EPA spending of Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) pesticide fees		6	6	1	1							14	14
Total, Environmental Protection Agency ...		2	-4	-9	-7	-8	-8	-8	-8	-8	-8	-26	-66
General Services Administration:													
Establish an Information Technology Modernization Fund		1,500	600	750								2,850	2,850
National Aeronautics and Space Administration (NASA):													
Provide additional R&D funding for NASA ...		325	283	56								664	664
National Science Foundation (NSF):													
Provide additional R&D funding for NSF		77	157	88	34	13	4	4	23			369	400
Other Defense-Civil Programs:													
Increase TRICARE pharmacy copayments		-35	-54	-93	-351	-394	-433	-507	-601	-724	-767	-927	-3,959
Increase annual premiums for TRICARE-For-Life (TFL) enrollment		-3	-16	-44	-85	-117	-153	-192	-235	-281	-332	-265	-1,458
Increase TRICARE pharmacy copayments (accrual effects)		322	338	355	374	394	415	438	463	487	514	1,783	4,100
Increase annual premiums for TFL enrollment (accrual effects)		281	286	294	303	311	328	346	366	385	408	1,475	3,308
Enact changes to the military retirement reform enacted in the 2016 National Defense Authorization Act ³		-394	-408	-388	-380	-315	-308	-299	-298	-292	-291	-1,885	-3,373
Total, Other Defense-Civil Programs		171	146	124	-139	-121	-151	-214	-305	-425	-468	181	-1,382
Office of Personnel Management:													
Streamline Federal Employee Health Benefit Plan (FEHBP) pharmacy benefit contracting			-69	-127	-141	-151	-161	-173	-184	-198	-212	-488	-1,416

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Expand FEHBP plan types			-1	-3	-5	-7	-8	-12	-15	-18	-19	-16	-88
Adjust FEHBP premiums for wellness			5	-11	-47	-81	-119	-164	-233	-315	-421	-134	-1,386
Extend FEHBP to infants born to daughters of FEHBP enrollees for 30 days			11	31	36	37	39	43	45	52	51	115	345
Add FEHBP to the Federal Anti-Kickback Statute													
Total, Office of Personnel Management			-54	-110	-157	-202	-249	-306	-387	-479	-601	-523	-2,545
Social Security Administration (SSA):													
Hold fraud facilitators liable for overpay- ments ⁹				-1	-1	-1	-1	-1	-1	-1	-1	-3	-8
Allow Government-wide use of Customs and Border Protection (CBP) entry/exit data to prevent improper payments				-1	-5	-11	-20	-26	-31	-40	-43	-17	-177
Lower electronic wage reporting threshold to five employees													
Move from annual to quarterly wage report- ing		20	30	90	-119	-126	-148	-178	-203	-225	-270	-105	-1,129
Improve collection of pension information and transition to an alternative approach based on years of non-covered earnings after 10 years		18	28	24	-433	-1,002	-1,350	-1,421	-1,318	-1,246	-1,142	-1,365	-7,842
Establish workers compensation information reporting		5	5									10	10
Extend Supplemental Security Income (SSI) time limits for qualified refugees		48	57									105	105
Conform treatment of State and local govern- ment EITC) and child tax credit (CTC for SSI ¹⁰													
Terminate step-child benefits in the same month as step-parent ¹¹								-1	-1	-1	-1		-4
Use the Death Master File to prevent Feder- al improper payments													
Modernize SSA information technology			80	80	80							240	240
Authorize SSA to conduct a new continuing disability review (CDR) when fraud was involved in a prior CDR													
Authorize SSA to use all collection tools to recover funds in certain scenarios, such as when someone improperly cashes a bene- ficiary's check or removes a benefit from a joint account			-2	-2	-3	-4	-4	-5	-5	-5	-5	-11	-35
Allow SSA to use commercial databases to verify real property data in the SSI pro- gram		-12	-28	-44	-53	-60	-69	-70	-68	-76	-79	-197	-559
Increase the minimum monthly Old-Age Sur- vivors and Disability Insurance (OASDI) overpayment collection from \$10 a month to 10 percent		-8	-26	-43	-59	-77	-93	-107	-135	-144	-156	-213	-848

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Exclude SSA debts from discharge in bankruptcy		-9	-18	-23	-29	-34	-36	-38	-40	-43	-45	-113	-315
Eliminate SSI dedicated accounts		5	3	.....	.....	.....	.....	.....	.....	.....	.....	8	8
Modify the treatment of certain debt referrals to the Treasury Offset Program .....		.....	6	5	6	5	6	5	6	5	6	22	50
Total, Social Security Administration		67	135	85	-616	-1,310	-1,715	-1,842	-1,796	-1,776	-1,736	-1,639	-10,504
Other Independent Agencies:													
Federal Communications Commission (FCC):													
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
Postal Service:													
Enact Postal Service financial relief and reform	-625	-1,514	-2,132	-4,219	-4,192	-4,359	-4,428	-4,457	-4,384	-4,312	-4,291	-16,416	-38,288
Railroad Retirement Board (RRB):													
Amend Railroad Retirement Act and the Railroad Unemployment Insurance Act to include a felony charge for fraud .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Promote RRB program integrity		4	4	4	4	4	4	4	5	5	5	20	43
Total, Railroad Retirement Board		4	4	4	4	4	4	4	5	5	5	20	43
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
Total, Other Independent Agencies	-625	-1,702	-2,300	-4,267	-4,143	-4,074	-3,916	-3,845	-3,696	-3,650	-3,774	-16,486	-35,367
Multi-Agency:													
Enact immigration reform ³		4,000	3,000	-5,000	-10,000	-20,000	-20,000	-25,000	-29,000	-34,000	-34,000	-28,000	-170,000
Establish hold harmless for Federal poverty guidelines .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Expand access to the National Directory of New Hires (NDNH) .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Auction or assign via fee 1675-1680 megahertz .....		.....	.....	-150	-150	.....	.....	.....	.....	.....	.....	-300	-300
Establish a consolidated TRICARE program (mandatory effects in Coast Guard, Public Health Service, and National Oceanic and Atmospheric Administration)		1	-6	-11	-12	-13	-15	-17	-18	-20	-22	-41	-133
Establish Interagency Coordinating Council on Workforce Attachment		51	51	51	51	.....	.....	.....	.....	.....	.....	204	204
Index the \$750 offset of SSA benefits to inflation (Student Aid Bill of Rights proposal) ..		1,890	9	14	21	27	33	40	46	53	60	1,961	2,193
Enact 21st Century Clean Transportation Plan		5,392	14,616	22,470	30,463	35,485	35,877	33,848	29,479	22,730	16,669	108,426	247,029
Establish Family Energy Assistance Fund		1,445	2,903	4,343	5,770	7,157	8,465	8,624	8,766	8,892	9,022	21,618	65,387
Mandatory effects of proposal to authorize additional Afghan Special Immigrant Visas .....		.....	18	18	16	15	16	16	15	15	16	67	145
Total, Multi-Agency		12,779	20,591	21,735	26,159	22,671	24,376	17,511	9,288	-2,330	-8,255	103,935	144,525
Total, mandatory initiatives and savings ..	-625	29,477	34,606	27,776	16,234	2,803	-7,126	-22,683	-32,947	-44,311	-66,064	110,896	-62,235

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Tax proposals:													
Elements of business tax reform:													
Reform the U.S. international tax system:													
Restrict deductions for excessive interest of members of financial reporting groups		-2,822	-4,986	-5,485	-6,033	-6,637	-7,300	-8,030	-8,833	-9,717	-10,688	-25,963	-70,531
Provide tax incentives for locating jobs and business activity in the United States and remove tax deductions for shipping jobs overseas		11	18	20	20	21	22	23	24	26	26	90	211
Repeal delay in the implementation of worldwide interest allocation		1,406	2,400	2,496	2,596	1,055	.....	.....	.....	.....	.....	9,953	9,953
Impose a 19-percent minimum tax on foreign income		-24,201	-38,418	-35,969	-33,192	-32,831	-34,211	-35,651	-37,117	-38,635	-40,166	-164,611	-350,391
Limit shifting of income through intangible property transfers		-88	-167	-201	-237	-275	-315	-361	-413	-473	-542	-968	-3,072
Disallow the deduction for excess non-taxed reinsurance premiums paid to affiliates		-411	-657	-697	-731	-771	-815	-848	-882	-918	-958	-3,267	-7,688
Modify tax rules for dual capacity taxpayers		-465	-814	-878	-930	-970	-992	-1,032	-1,074	-1,121	-1,359	-4,057	-9,635
Tax gain from the sale of a partnership interest on look-through basis		-146	-251	-264	-277	-291	-305	-321	-337	-354	-371	-1,229	-2,917
Modify sections 338(h)(16) and 902 to limit credits when non-double taxation exists		-59	-102	-105	-105	-105	-105	-105	-106	-106	-107	-476	-1,005
Close loopholes under subpart F		-1,517	-2,635	-2,821	-3,019	-3,230	-3,453	-3,692	-3,945	-4,215	-4,501	-13,222	-33,028
Restrict the use of hybrid arrangements that create stateless income		-115	-201	-215	-230	-247	-264	-283	-304	-326	-350	-1,008	-2,535
Limit the ability of domestic entities to expatriate		-118	-327	-556	-807	-1,083	-1,383	-1,711	-2,068	-2,457	-2,880	-2,891	-13,390
Total, reform the U.S. international tax system		-28,525	-46,140	-44,675	-42,945	-45,364	-49,121	-52,011	-55,055	-58,296	-61,896	-207,649	-484,028
Simplification and tax relief for small business:													
Expand expensing for small business		2,101	2,863	2,072	1,625	1,335	1,132	1,009	961	971	997	9,996	15,066
Expand simplified accounting for small business and establish a uniform definition of small business for accounting methods		6,248	4,874	2,819	1,975	1,814	1,745	1,724	1,819	1,839	1,845	17,730	26,702
Increase the limitations for deductible new business expenditures and consolidate provisions for start-up and organizational expenditures		490	484	477	473	471	469	465	461	456	452	2,395	4,698
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance ¹²	10	170	163	146	131	100	118	80	60	27	14	710	1,009

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Total, simplification and tax relief for small business	10	9,009	8,384	5,514	4,204	3,720	3,464	3,278	3,301	3,293	3,308	30,831	47,475
Incentives for job creation, manufacturing, research, and clean energy:													
Enhance and simplify research incentives		959	1,896	2,154	2,409	2,660	2,913	3,166	3,426	3,690	3,964	10,078	27,237
Extend and modify certain employment tax credits, including incentives for hiring veterans		2	7	9	511	1,062	1,194	1,308	1,406	1,492	1,573	1,591	8,564
Provide new Manufacturing Communities tax credit		97	277	483	619	693	751	788	677	417	107	2,169	4,909
Provide Community College Partnership Tax Credit		109	277	380	406	405	273	124	96	79	64	1,577	2,213
Designate Promise Zones ¹²		301	610	681	829	902	836	786	752	730	723	3,323	7,150
Modify and permanently extend renewable electricity production tax credit and investment tax credit ¹²		122	230	345	587	1,041	1,359	1,633	3,990	6,549	8,287	2,325	24,143
Modify and permanently extend the deduction for energy-efficient commercial building property		159	268	281	285	283	279	277	273	270	272	1,276	2,647
Provide a carbon dioxide investment and sequestration tax credit ¹²		9	34	47	48	388	709	409	791	677	338	526	3,450
Provide additional tax credits for investment in qualified property used in a qualifying advanced energy manufacturing project		74	194	1,118	787	111	4	-34	-28	-14	-3	2,284	2,209
Extend the tax credit for second generation biofuel production		87	157	172	175	175	175	153	118	83	48	766	1,343
Provide a tax credit for the production of advanced technology vehicles		505	503	497	469	386	220	83	-161	-296	-267	2,360	1,939
Provide a tax credit for medium- and heavy-duty alternative-fuel commercial vehicles		44	78	85	89	93	61	15	.....	.....	.....	389	465
Modify and extend the tax credit for the construction of energy-efficient new homes		82	182	238	268	288	306	323	351	382	405	1,058	2,825
Total, incentives for job creation, manufacturing, research, and clean energy		2,550	4,713	6,490	7,482	8,487	9,080	9,031	11,691	14,059	15,511	29,722	89,094
Incentives to promote regional growth:													
Modify and permanently extend the New Markets tax credit .....		.....	.....	.....	97	278	483	716	970	1,235	1,505	375	5,284
Reform and expand the Low-Income Housing tax credit	1	19	99	272	512	769	1,031	1,300	1,576	1,860	2,152	1,671	9,590
Total, incentives to promote regional growth	1	19	99	272	609	1,047	1,514	2,016	2,546	3,095	3,657	2,046	14,874
Incentives for investment in infrastructure:													
Provide America Fast Forward Bonds and expand eligible uses ¹² .....		.....	.....	.....	-1	1	.....	.....	-1	.....	.....	*	-1

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Allow eligible uses of America Fast Forward Bonds to include financing all qualified private activity bond program categories ¹²		1	4	10	15	20	26	32	38	44	48	50	238
Allow current refundings of State and local governmental bonds		1	5	5	5	5	5	5	5	5	5	21	46
Repeal the \$150 million non-hospital bond limitation on all qualified 501(c)(3) bonds			1	3	5	7	9	11	13	16	17	16	82
Increase national limitation amount for qualified highway or surface freight transfer facility bonds	6	28	60	93	125	153	167	163	136	96	55	459	1,076
Provide a new category of qualified private activity bonds for infrastructure projects referred to as “qualified public infrastructure bonds”		27	121	258	397	534	646	698	714	728	741	1,337	4,864
Modify qualified private activity bonds for public education facilities													
Modify treatment of banks investing in tax-exempt bonds		5	38	131	225	317	405	493	574	630	616	716	3,434
Repeal tax-exempt bond financing of professional sports facilities		-3	-11	-23	-35	-47	-60	-72	-85	-97	-109	-119	-542
Allow more flexible research arrangements for purposes of private business use limits					1	1	1	3	3	3	4	2	16
Modify tax-exempt bonds for Indian tribal governments		4	12	12	12	12	12	12	12	12	12	52	112
Total, incentives for investment in infrastructure	6	63	230	489	749	1,003	1,211	1,345	1,409	1,437	1,389	2,534	9,325
Eliminate fossil fuel tax preferences:													
Treat publicly-traded partnerships for fossil fuels as C corporations							-201	-280	-295	-309	-323		-1,408
Eliminate oil and natural gas preferences:													
Repeal enhanced oil recovery credit		-235	-559	-792	-979	-1,070	-1,049	-1,011	-1,010	-1,038	-1,060	-3,635	-8,803
Repeal credit for oil and natural gas produced from marginal wells													
Repeal expensing of intangible drilling costs		-966	-1,541	-1,439	-1,645	-1,526	-1,100	-733	-472	-340	-288	-7,117	-10,050
Repeal deduction for tertiary injectants		-5	-8	-8	-8	-8	-8	-8	-8	-8	-8	-37	-77
Repeal exception to passive loss limitations for working interests in oil and natural gas properties		-9	-12	-12	-12	-11	-10	-10	-9	-9	-9	-56	-103
Repeal percentage depletion for oil and natural gas wells		-483	-770	-725	-666	-589	-509	-429	-350	-270	-199	-3,233	-4,990
Repeal domestic manufacturing deduction for oil and natural gas production		-470	-836	-869	-901	-932	-962	-993	-1,026	-1,062	-1,098	-4,008	-9,149

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Increase geological and geophysical amortization period for independent producers to seven years		-54	-197	-307	-296	-235	-170	-103	-58	-47	-48	-1,089	-1,515
Subtotal, eliminate oil and natural gas preferences		-2,222	-3,923	-4,152	-4,507	-4,371	-3,808	-3,287	-2,933	-2,774	-2,710	-19,175	-34,687
Eliminate coal preferences:													
Repeal expensing of exploration and development costs		-20	-35	-35	-33	-32	-30	-27	-25	-24	-24	-155	-285
Repeal percentage depletion for hard mineral fossil fuels		-113	-183	-177	-145	-114	-99	-87	-75	-66	-62	-732	-1,121
Repeal capital gains treatment for royalties		-26	-52	-52	-52	-52	-52	-52	-52	-52	-52	-234	-494
Repeal domestic manufacturing deduction for the production of coal and other hard mineral fossil fuels		-11	-20	-21	-22	-23	-24	-25	-26	-27	-28	-97	-227
Subtotal, eliminate coal preferences		-170	-290	-285	-252	-221	-205	-191	-178	-169	-166	-1,218	-2,127
Total, eliminate fossil fuel tax preferences		-2,392	-4,213	-4,437	-4,759	-4,592	-4,214	-3,758	-3,406	-3,252	-3,199	-20,393	-38,222
Reform the treatment of financial and insurance industry products:													
Require that derivative contracts be marked to market with resulting gain or loss treated as ordinary		-3,674	-5,415	-4,347	-2,743	-1,665	-1,124	-679	-466	-434	-405	-17,844	-20,952
Modify rules that apply to sales of life insurance contracts		-26	-44	-46	-48	-50	-54	-56	-58	-61	-63	-214	-506
Modify proration rules for life insurance company general and separate accounts		-345	-527	-534	-551	-579	-609	-628	-642	-658	-681	-2,536	-5,754
Expand pro rata interest expense disallowance for corporate-owned life insurance		-116	-232	-337	-457	-597	-753	-910	-1,075	-1,245	-1,422	-1,739	-7,144
Conform net operating loss (NOL) rules of life insurance companies to those of other corporations		-18	-28	-30	-31	-33	-35	-36	-38	-39	-41	-140	-329
Total, reform the treatment of financial and insurance industry products		-4,179	-6,246	-5,294	-3,830	-2,924	-2,575	-2,309	-2,279	-2,437	-2,612	-22,473	-34,685
Other business revenue changes and loophole closers:													
Repeal LIFO method of accounting for inventories		-5,369	-7,647	-8,307	-8,394	-8,611	-8,082	-8,032	-8,455	-9,475	-8,963	-38,328	-81,335
Repeal lower-of-cost-or-market inventory accounting method		-878	-1,321	-1,381	-1,390	-521	-240	-250	-260	-271	-283	-5,491	-6,795
Modify like-kind exchange rules		-2,684	-7,828	-6,889	-5,903	-4,870	-3,986	-3,668	-3,748	-3,831	-3,916	-28,174	-47,323
Modify depreciation rules for purchases of general aviation passenger aircraft		-48	-159	-260	-345	-460	-511	-434	-346	-286	-208	-1,272	-3,057
Expand the definition of substantial built-in loss for purposes of partnership loss transfers		-7	-8	-8	-8	-9	-9	-10	-10	-10	-10	-40	-89
Extend partnership basis limitation rules to nondeductible expenditures		-89	-122	-126	-129	-132	-134	-136	-139	-141	-144	-598	-1,292

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Deny deduction for punitive damages		-48	-70	-72	-73	-76	-77	-79	-80	-82	-84	-339	-741
Conform corporate ownership standards ...		-1	-16	-31	-32	-33	-34	-35	-36	-38	-40	-113	-296
Tax corporate distributions as dividends ...		-48	-82	-87	-91	-95	-99	-104	-109	-114	-119	-403	-948
Repeal FICA tip credit		-729	-883	-921	-961	-1,004	-1,047	-1,092	-1,140	-1,189	-1,241	-4,498	-10,207
Repeal the excise tax credit for distilled spirits with flavor and wine additives ¹³		-82	-109	-109	-109	-109	-109	-109	-109	-109	-109	-518	-1,063
Total, other revenue changes and loop-hole closers		-9,983	-18,245	-18,191	-17,435	-15,920	-14,328	-13,949	-14,432	-15,546	-15,117	-79,774	-153,146
Total, elements of business tax reform	17	-33,438	-61,418	-59,832	-55,925	-54,543	-54,969	-56,357	-56,225	-57,647	-58,959	-265,156	-549,313
Transition to a reformed business tax system:													
Impose a 14-percent one-time tax on previously untaxed foreign income		-35,930	-59,883	-59,883	-59,883	-59,883	-23,953					-275,462	-299,415
Middle-class and pro-work tax reforms:													
Reform child care tax incentives ¹²		684	3,539	3,720	3,909	4,081	4,277	4,459	4,652	5,009	5,492	15,933	39,822
Simplify and better target tax benefits for education ¹²		19	4,518	4,622	4,561	5,089	5,375	5,778	6,090	6,465	6,272	18,809	48,789
Expand the EITC for workers without qualifying children ¹²		468	6,255	6,387	6,495	6,628	6,756	6,894	7,028	7,176	7,322	26,233	61,409
Simplify the rules for claiming the EITC for workers without qualifying children ¹²		41	550	540	547	560	572	587	601	615	629	2,238	5,242
Provide a second-earner tax credit ¹²		2,037	8,926	9,065	9,160	9,281	9,429	9,563	9,703	9,841	10,016	38,469	87,021
Extend exclusion from income for cancellation of certain home mortgage debt		2,467	822									3,289	3,289
Total, middle-class and pro-work tax reforms		5,716	24,610	24,334	24,672	25,639	26,409	27,281	28,074	29,106	29,731	104,971	245,572
Reforms to retirement and health benefit plans:													
Provide for automatic enrollment in IRAs, including a small employer tax credit, increase the tax credit for small employer plan start-up costs, and provide an additional tax credit for small employer plans newly offering auto-enrollment ¹²			959	1,556	1,672	1,722	1,779	1,885	1,989	2,119	2,221	5,909	15,902
Expand penalty-free withdrawals for long-term unemployed		226	231	235	240	245	250	255	260	265	270	1,177	2,477
Require retirement plans to allow long-term part-time workers to participate		46	47	49	50	51	52	53	55	56	57	243	516
Facilitate annuity portability													
Simplify minimum required distribution rules		5	6	2	-4	-19	-37	-61	-91	-127	-172	-10	-498
Allow all inherited plan and IRA balances to be rolled over within 60 days													
Permit unaffiliated employers to maintain a single multi-employer defined contribution plan		97	137	147	155	169	181	196	209	230	246	705	1,767
Improve the excise tax on high cost employer-sponsored health coverage					66	112	138	172	209	254	314	178	1,265

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Total, reforms to retirement and health benefit plans		374	1,380	1,989	2,179	2,280	2,363	2,500	2,631	2,797	2,936	8,202	21,429
Reforms to capital gains taxation, upper-income tax benefits, and the taxation of financial institutions:													
Reduce the value of certain tax expenditures ...		-31,092	-50,403	-54,946	-59,515	-63,910	-68,322	-72,776	-77,183	-81,525	-85,866	-259,866	-645,538
Reform the taxation of capital income		-14,757	-24,669	-20,639	-22,015	-23,211	-23,426	-24,696	-25,976	-27,254	-28,565	-105,291	-235,208
Implement the Buffett Rule by imposing a new "Fair Share Tax"		-7,848	62	-1,317	-3,102	-4,035	-4,136	-4,170	-4,240	-4,334	-4,388	-16,240	-37,508
Impose a financial fee		-5,653	-11,084	-10,949	-11,163	-11,420	-11,683	-11,952	-12,226	-12,508	-12,795	-50,269	-111,433
Total, reforms to capital gains taxation, upper-income tax benefits, and the taxation of financial institutions		-59,350	-86,094	-87,851	-95,795	-102,576	-107,567	-113,594	-119,625	-125,621	-131,614	-431,666	-1,029,687
Loophole closers:													
Require current inclusion in income of accrued market discount and limit the accrual amount for distressed debt		-4	-12	-20	-28	-34	-42	-50	-58	-69	-79	-98	-396
Require that the cost basis of stock that is a covered security must be determined using an average cost basis method			-74	-223	-377	-539	-634	-657	-684	-713	-744	-1,213	-4,645
Tax carried (profits) interests as ordinary income		-2,619	-2,633	-2,520	-2,420	-2,351	-1,932	-1,472	-1,213	-1,121	-1,029	-12,543	-19,310
Require non-spouse beneficiaries of deceased IRA owners and retirement plan participants to take inherited distributions over no more than five years		-111	-285	-471	-660	-853	-891	-841	-780	-718	-654	-2,380	-6,264
Limit the total accrual of tax-favored retirement benefits		-1,616	-2,302	-2,406	-2,639	-2,947	-3,084	-3,465	-3,606	-3,828	-4,085	-11,910	-29,978
Rationalize Net Investment Income and SECA taxes		-16,660	-23,276	-24,773	-25,913	-26,943	-28,124	-29,421	-30,816	-32,163	-33,570	-117,565	-271,659
Limit Roth conversions to pre-tax dollars			-5	-10	-16	-20	-20	-21	-28	-32	-99	-51	-251
Eliminate deduction for dividends on stock of publicly-traded corporations held in ESOPs		-702	-945	-962	-978	-995	-1,011	-1,028	-1,044	-1,062	-1,079	-4,582	-9,806
Repeal exclusion of net unrealized appreciation in employer securities		-16	-27	-28	-13	-4	-4	12	23	23	24	-88	-10
Disallow the deduction for charitable contributions that are a prerequisite for purchasing tickets to college sporting events ..		-150	-237	-255	-272	-290	-308	-327	-348	-369	-391	-1,204	-2,947
Total, loophole closers		-21,878	-29,796	-31,668	-33,316	-34,976	-36,050	-37,270	-38,554	-40,052	-41,706	-151,634	-345,266
Modify estate and gift tax provisions:													
Restore the estate, gift, and generation-skipping transfer (GST) tax parameters in effect in 2009			-15,717	-17,102	-18,415	-20,027	-21,695	-23,660	-25,815	-28,303	-31,020	-71,261	-201,754
Expand requirement of consistency in value for transfer and income tax purposes			-142	-143	-169	-174	-185	-198	-211	-228	-243	-628	-1,693

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Modify transfer tax rules for grantor retained annuity trusts (GRATs) and other grantor trusts			-1,123	-1,241	-1,478	-1,622	-1,969	-2,374	-2,743	-3,194	-3,405	-5,464	-19,149
Limit duration of GST tax exemption													
Extend the lien on estate tax deferrals where estate consists largely of interest in closely held business			-24	-25	-26	-27	-28	-29	-31	-34	-36	-102	-260
Modify GST tax treatment of Health and Education Exclusion Trusts			35	33	30	29	27	26	24	23	20	127	247
Simplify gift tax exclusion for annual gifts ...			-84	-160	-259	-336	-413	-453	-548	-657	-770	-839	-3,680
Expand applicability of definition of executor ...													
Total, modify estate and gift tax provisions ...			-17,055	-18,638	-20,317	-22,157	-24,263	-26,688	-29,324	-32,393	-35,454	-78,167	-226,289
Other revenue raisers:													
Impose an oil fee ¹³		-7,221	-14,439	-21,505	-28,450	-35,135	-41,377	-41,989	-42,521	-42,977	-43,456	-106,750	-319,070
Increase and modify Oil Spill Liability Trust Fund financing ¹³		-94	-133	-135	-138	-138	-139	-141	-143	-144	-147	-638	-1,352
Reinstate Superfund taxes ¹³		-1,596	-2,087	-2,163	-2,202	-2,276	-2,300	-2,359	-2,399	-2,445	-2,492	-10,324	-22,319
Increase tobacco taxes and index for inflation ¹³		-9,982	-12,910	-12,715	-12,719	-12,329	-11,880	-11,436	-10,877	-10,399	-9,902	-60,655	-115,149
Make unemployment insurance surtax permanent ¹³		-1,172	-1,604	-1,624	-1,645	-1,667	-1,690	-1,712	-1,737	-1,762	-1,789	-7,712	-16,402
Total, other revenue raisers		-20,065	-31,173	-38,142	-45,154	-51,545	-57,386	-57,637	-57,677	-57,727	-57,786	-186,079	-474,292
Reduce the tax gap and make reforms:													
Expand information reporting:													
Improve information reporting for certain businesses and contractors		-15	-36	-60	-82	-85	-89	-93	-97	-102	-106	-278	-765
Provide an exception to the limitation on disclosing tax return information to expand TIN matching beyond forms where payments are subject to backup withholding													
Provide for reciprocal reporting of information in connection with the implementation of FATCA													
Require Form W-2 reporting for employer contributions to defined contribution plans													
Improve compliance by businesses:													
Increase certainty with respect to worker classification	-5	-93	-451	-871	-1,038	-1,127	-1,220	-1,321	-1,428	-1,544	-1,668	-3,580	-10,761
Increase information sharing to administer excise taxes ¹³		-4	-9	-13	-14	-16	-17	-17	-18	-18	-19	-56	-145
Provide authority to readily share information about beneficial ownership information of U.S. companies with law enforcement			-1	-2	-9	-6	-4	-3	-3	-3	-3	-18	-34
Strengthen tax administration:													

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Modify the conservation easement deduction and pilot a conservation credit		-6	-22	-46	-63	-72	-79	-83	-89	-94	-101	-209	-655
Impose liability on shareholders to collect unpaid income taxes of applicable corporations		-395	-423	-442	-461	-481	-502	-524	-546	-570	-595	-2,202	-4,939
Revise offer-in-compromise application rules		-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-9	-19
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	-2	-2	-2	-2	-2	-2	-2	-7	-17
Improve investigative disclosure statute ...					-1	-1	-1	-1	-2	-2	-2	-2	-10
Allow the IRS to absorb credit and debit card processing fees for certain tax payments		-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-10	-20
Provide the IRS with greater flexibility to address correctable errors ¹²		-31	-62	-62	-63	-65	-66	-68	-70	-72	-74	-283	-633
Enhance electronic filing of returns					-1	-1	-1	-1	-2	-2	-2	-2	-10
Improve the whistleblower program													
Index all civil tax penalties for inflation ...													
Combat tax-related identity theft													
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													
Accelerate information return filing due dates ¹²		-3	-5	-11	-12	-12	-13	-13	-13	-13	-14	-43	-109
Increase oversight of tax return preparers ¹²		-14	-31	-34	-37	-41	-45	-49	-54	-57	-62	-157	-424
Enhance administrability of the appraiser penalty													
Request a program integrity cap adjustment for the reemployment services and eligibility assessment (RESEA) program ¹³			2	7	10	11	10	9	9	7	5	30	70
Total, reduce the tax gap and make reforms	-5	-565	-1,043	-1,539	-1,778	-1,903	-2,034	-2,171	-2,321	-2,478	-2,649	-6,828	-18,481
Simplify the tax system:													
Modify adoption credit to allow tribal determination of special needs					1	1	1	1	1	1	1	2	7
Repeal non-qualified preferred stock designation		-33	-55	-55	-53	-50	-46	-41	-36	-32	-29	-246	-430
Reform excise tax based on investment income of private foundations		5	5	6	6	6	6	6	7	7	7	28	61
Simplify arbitrage investment restrictions ...			2	10	18	28	38	46	58	68	76	58	344
Simplify single-family housing mortgage bond targeting requirements			1	3	5	7	10	12	17	20	22	16	97

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Streamline private activity limits on governmental bonds			1	3	5	7	9	11	13	15	17	16	81
Repeal technical terminations of partnerships		-13	-19	-21	-23	-25	-27	-29	-30	-32	-33	-101	-252
Repeal anti-churning rules of section 197		24	99	198	281	338	370	378	378	378	378	940	2,822
Repeal special estimated tax payment provision for certain insurance companies													
Repeal the telephone excise tax ¹³		368	327	287	248	209	170	132	94	57	44	1,439	1,936
Increase the standard mileage rate for automobile use by volunteers		20	62	65	68	69	71	72	74	76	79	284	656
Consolidate contribution limitations for charitable deductions and extend the carryforward period for excess charitable contribution deduction amounts			93	51	6	6	6	491	1,188	1,830	2,416	156	6,087
Exclude from gross income subsidies from public utilities for purchase of water runoff management													
Provide relief for certain accidental dual citizens		63	108	58	23	25	26	28	29	30	32	277	422
Total, simplify the tax system		434	624	605	585	621	634	1,107	1,793	2,418	3,010	2,869	11,831
Trade initiatives:													
Enact the Trans-Pacific Partnership Trade Agreement ¹³			1,690	2,343	2,586	2,858	3,147	3,445	3,724	4,003	4,318	9,477	28,114
Other initiatives:													
Allow offset of Federal income tax refunds to collect delinquent State income taxes for out-of-State residents													
Improve disclosure for child support enforcement													
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)													
Modify indexing to prevent deflationary adjustments													
Total, other initiatives													
Total, tax proposals	12	-164,702	-258,158	-268,282	-282,146	-296,185	-273,669	-259,384	-267,504	-277,594	-288,173	-1,269,473	-2,635,797
Grand total, mandatory and receipt proposals	-613	-135,225	-223,552	-240,506	-265,912	-293,382	-280,795	-282,067	-300,451	-321,905	-354,237	-1,158,577	-2,698,032

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 Based on placeholder credit subsidy rate. Actual approvals would be evaluated and estimated for each fund application individually.

² In the Fall of 2015, the President took action within his existing authority to implement eligibility expansions to income-based repayment plans proposed in the 2015 Budget. However, the Administration continues to seek to work with the Congress to create a unified, simple, and better targeted PAYE program.

³ The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are as follows:

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Reauthorize special assessment from domestic nuclear utilities		-208	-212	-217	-222	-227	-232	-237	-243	-248	-254	-1,086	-2,300
Create State option to provide 12-month continuous Medicaid eligibility for adults			-37	-77	-158	-165	-174	-181	-191	-200	-209	-437	-1,392
Extend CHIP funding through 2019			-66	-454	-528							-1,048	-1,048
Establish user fee for Electronic Visa Update System		-31	-25	-27	-31	-27	-31	-29	-34	-24	-28	-141	-287
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		-49	-50	-52	-53	-54						-258	-258
Strengthen Unemployment Insurance (UI) system solvency			-3,128	-3,185	-3,922	-4,303	-5,425	-6,802	-6,068	-6,346	-7,114	-14,538	-46,293
Modernize UI				-514	-468	-415	-429	-410	-560	-585	-604	-1,397	-3,985
Improve UI program integrity			1	7	16	29	43	60	96	61	99	53	412
Implement cap adjustments for UI program integrity			2	8	13	14	13	11	10	8	6	37	85
Create mandatory Reemployment Services and Eligibility Assessment program				4	24	65	168	195	216	267	293	93	1,232
Implement tax enforcement program integrity cap adjustment		-278	-1,585	-3,263	-5,008	-6,763	-8,327	-9,264	-9,590	-9,737	-9,814	-16,897	-63,629
Reform inland waterways financing		-3	-78	-118	-156	-156	-156	-156	-156	-155	-155	-511	-1,289
Enact changes to the military retirement reform enacted in the 2016 National Defense Authorization Act			53	85	94	110	126	144	154	169	180	342	1,115
Enact immigration reform		-1,000	-7,000	-20,000	-30,000	-40,000	-45,000	-55,000	-64,000	-74,000	-84,000	-98,000	-420,000
Total receipt effects of mandatory proposals .		-1,569	-12,325	-28,003	-40,599	-52,092	-59,624	-71,869	-80,566	-90,990	-101,800	-134,588	-539,437

⁴ Makes assumptions regarding the timing and magnitudes of future droughts in the SWPA region.⁵ Health savings in Table S-2 includes all HHS health savings and OPM FEHBP savings.⁶ Authorization expires in 2025.⁷ Unemployment insurance reform also includes the proposal to make the unemployment insurance surtax permanent. On net, the package increases the deficit by \$1.1 billion over 10 years.⁸ Revenues are net of the 20 percent Treasury offset.⁹ This proposal also saves less than \$500,000 in SSI over 10 years.¹⁰ This proposals costs less than \$500,000 in each year and over five and 10 years.¹¹ Savings of \$1 million over five years and \$4 million over 10 years.¹² The estimates for this proposal include effects on outlays. The outlay effects included in the totals above are as follows:

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Expand and simplify the tax credit provided to qualified small employers for non-elective contributions to employee health insurance		21	23	19	17	12	14	10	7	4	2	92	129
Designate Promise Zones		27	29	29	31	31	33	35	37	37	39	147	328
Modify and permanently extend renewable electricity production tax credit and investment tax credit		58	155	281	453	695	973	1,300	1,695	2,117	2,629	1,642	10,356

Table S-9. Mandatory and Receipt Proposals—Continued

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Totals	
												2017-2021	2017-2026
Provide a carbon dioxide investment and sequestration tax credit	142	280	123	338	226	.....	142	1,109
Provide America Fast Forward Bonds and expand eligible uses	239	1,085	2,328	3,635	5,002	6,407	7,836	9,282	10,743	12,217	12,289	58,774
Allow eligible uses of America Fast Forward Bonds to include financing all qualified private activity bond program categories	49	221	475	742	1,020	1,307	1,599	1,894	2,192	2,492	2,507	11,991
Reform child care tax incentives	962	1,009	1,051	1,091	1,147	1,182	1,227	1,264	1,268	4,113	10,201
Simplify and better target tax benefits for education	4,377	4,521	4,479	4,663	5,079	5,255	5,679	5,870	5,833	18,040	45,756
Expand the EITC for workers without qualifying children	273	5,468	5,577	5,677	5,796	5,906	6,020	6,134	6,262	6,383	22,791	53,496
Simplify the rules for claiming the EITC for workers without qualifying children	24	484	475	481	492	503	516	528	541	553	1,956	4,597
Provide a second-earner tax credit	739	735	735	740	754	758	760	759	754	2,949	6,734
Provide for automatic enrollment in IRAs, including a small employer tax credit, increase the tax credit for small employer plan start-up costs, and provide an additional tax credit for small employer plans newly offering auto-enrollment	126	198	203	207	215	222	228	230	236	734	1,865
Provide the IRS with greater flexibility to address correctable errors	-26	-53	-52	-53	-54	-55	-56	-58	-59	-61	-238	-527
Accelerate information return filing due dates	-1	-3	-6	-7	-7	-8	-8	-8	-8	-8	-24	-64
Increase oversight of tax return preparers	-2	-14	-15	-16	-18	-19	-21	-23	-24	-26	-65	-178
Total, outlay effects of receipt proposals	662	13,599	15,574	17,428	19,812	22,536	24,771	27,720	30,154	32,311	67,075	204,567

¹³ Net of income offsets.

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

(Budget authority in billions of dollars)

	Actual			Enacted			Request			Outyears						Totals	
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2021	2017-2026			
	Discretionary Adjusted Baseline by Category:¹																
Defense Category	521	548	551	549	562	576	590	660	676	692	709	727	2,828	6,292			
Non-Defense Category	508	536	519	516	530	543	556	604	619	634	650	666	2,662	5,836			
Total, Base Discretionary Funding	1,030	1,085	1,070	1,065	1,092	1,119	1,146	1,264	1,295	1,327	1,359	1,392	5,490	12,128			
Discretionary Policy Changes to Baseline Caps:																	
Proposed Cap Changes: ²																	
Defense Category				+35	+31	+23	+24	-36	-40	-44	-48	-53	+113	-108			
Non-Defense Category				+36	+31	+23	+25	-14	-17	-20	-23	-26	+114	+14			
Non-Defense Category Reclassifications:																	
Surface Transportation Programs	-4	-4	-4	-4	-5	-5	-5	-5	-5	-5	-5	-5	-23	-48			
Program Integrity				_*	_*	_*	_*	_*	_*	_*	_*	_*	-1	-2			
Contract Support Costs				-1	-1	-1	-1	-1	-1	-1	-1	-1	-5	-11			
Proposed Discretionary Policy by Category:																	
Defense Category	521	548	551	584	593	599	614	624	636	648	661	674	2,941	6,184			
Non-Defense Category	504	532	514	546	555	560	574	584	596	608	620	633	2,748	5,789			
Total, Base Discretionary Funding	1,025	1,080	1,065	1,130	1,147	1,158	1,188	1,208	1,232	1,256	1,281	1,307	5,690	11,973			
Discretionary Cap Adjustments and Other Funding (not included above):³																	
Overseas Contingency Operations ⁴	74	74	74	11	11	11	11						118	118			
Disaster Relief	7	7	7										7	7			
Program Integrity	1	2	3	3	3	3	4	4	4	4	4	4	16	37			
Wildfire Suppression			1	1	1	1	1	1	1	1	1	1	6	13			
Other Emergency/Supplemental Funding	5	*															
Total, Cap Adjustments and Other	87	83	84	15	15	16	16	5	5	5	6	6	146	174			
Grand Total, Discretionary																	
Budget Authority	1,113	1,163	1,149	1,145	1,163	1,174	1,205	1,213	1,237	1,261	1,287	1,313	5,836	12,147			

<i>Memorandum: Current Law and Proposed Changes to Existing BBEDCA Caps⁵</i>	2017	2018	2019	2020	2021	2018-2021
<i>Joint Committee Reductions</i>	<i>N/A</i>	<i>-91</i>	<i>-90</i>	<i>-89</i>	<i>-88</i>	<i>-359</i>
<i>2017 Budget Proposed Addback to caps</i>	<i>N/A</i>	<i>+71</i>	<i>+61</i>	<i>+46</i>	<i>+49</i>	<i>+227</i>

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

(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) with separate categories of funding for “defense” (or Function 050) and “non-defense” for 2016–2021. These baseline levels assume Joint Committee enforcement cap reductions are in effect through 2021. For 2022 through 2026, programs are assumed to grow at current services growth rates 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 2017 Budget provides a detailed request for 2017 at the cap levels enacted in the Bipartisan Budget Act of 2015 and, after 2017, continues the framework of previous President’s Budgets by providing additional investments in both defense and non-defense programs above the baseline levels that include Joint Committee enforcement.
- ³ Where applicable, amounts in 2015 through 2026 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of BBEDCA. The 2017 Budget proposes new cap adjustments for program integrity and wildfire suppression activities. For 2018 through 2026, 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 The 2017 Budget includes placeholder amounts of nearly \$11 billion per year for Government-wide OCO funding from 2018 to 2021. The placeholder amounts continue to reflect a total OCO budget authority cap from 2013 to 2021 of \$450 billion, in line with previous years’ policy, but do not reflect any specific decisions or assumptions about OCO funding in any particular year.
- ⁵ Under Joint Committee enforcement, the current law defense and non-defense discretionary caps specified in BBEDCA are estimated to be reduced by a combined \$359 billion over 2018 through 2021. The 2017 Budget proposes to restore more than three-fifths of those reductions.

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

(Budget authority in billions of dollars)

	Actual			Enacted			Request			Outyears						Totals	
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2021	2017-2026			
Base Discretionary Funding by Agency:¹																	
Agriculture	24.9	25.2	23.4	24.9	25.2	25.8	26.2	26.8	27.3	27.9	28.5	29.1	125.4	265.0			
Commerce	8.6	9.4	9.7	10.1	11.4	15.7	10.4	10.2	10.4	10.6	11.1	11.4	57.3	111.0			
<i>Census Bureau</i>	<i>1.1</i>	<i>1.4</i>	<i>1.6</i>	<i>1.8</i>	<i>2.9</i>	<i>7.1</i>	<i>1.6</i>	<i>1.2</i>	<i>1.3</i>	<i>1.3</i>	<i>1.5</i>	<i>1.7</i>	<i>15.1</i>	<i>22.1</i>			
Defense ²	496.1	521.7	523.9	556.7	564.8	570.4	585.2	597.2	609.4	621.9	634.7	647.7	2,801.1	5,912.1			
Education	66.9	68.3	69.4	70.3	71.3	72.3	73.2	74.3	75.3	76.3	77.4	78.5	356.5	738.3			
Energy	27.4	29.6	30.2	30.1	32.2	34.0	35.8	36.5	37.2	38.0	38.7	39.5	162.4	352.3			
<i>National Nuclear Security Administration</i> ² ...	<i>11.4</i>	<i>12.5</i>	<i>12.9</i>	<i>11.9</i>	<i>12.4</i>	<i>12.6</i>	<i>13.0</i>	<i>13.3</i>	<i>13.5</i>	<i>13.8</i>	<i>14.1</i>	<i>14.4</i>	<i>62.8</i>	<i>131.9</i>			
Health & Human Services ³	80.3	84.6	77.9	87.2	88.9	90.7	92.5	94.3	96.2	98.2	100.1	102.1	437.2	928.1			
Homeland Security	39.9	41.1	40.6	41.8	42.5	43.3	44.0	44.9	45.8	46.7	47.6	48.5	212.2	445.7			
Housing and Urban Development	30.4	37.5	38.0	39.0	39.7	40.5	41.2	42.0	42.7	43.5	44.3	45.1	198.4	416.0			
Interior	12.2	13.2	12.9	13.0	13.2	13.5	13.7	14.0	14.3	14.6	14.9	15.2	66.3	139.3			
Justice	26.3	28.7	18.1	30.0	30.6	31.2	31.8	32.4	33.1	33.7	34.4	35.1	141.6	310.4			
Labor	11.9	12.2	12.8	12.8	13.1	13.3	13.5	13.7	14.0	14.2	14.5	14.7	65.4	136.6			
State and Other International Programs	40.9	37.9	37.8	46.5	47.4	48.3	49.2	50.2	51.2	52.2	53.3	54.3	229.1	490.3			
Transportation	13.8	14.3	12.0	14.7	15.0	15.3	15.6	15.9	16.2	16.6	16.9	17.2	72.6	155.5			
Treasury	12.2	12.6	12.6	13.6	13.9	14.2	14.5	14.8	15.1	15.5	15.8	16.2	68.7	146.1			
Veterans Affairs	65.1	71.6	75.1	78.5	79.4	81.0	82.6	84.3	86.0	87.7	89.4	91.2	396.7	835.2			
Corps of Engineers	5.6	6.0	4.6	4.7	4.8	4.9	5.0	5.1	5.2	5.3	5.4	5.5	24.0	50.5			
Environmental Protection Agency	8.1	8.1	8.3	8.4	8.6	8.8	8.9	9.1	9.3	9.5	9.7	9.9	43.0	90.5			
General Services Administration	-0.4	0.6	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	1.9	4.0			
National Aeronautics & Space Administration ...	18.0	19.3	18.3	18.6	19.0	19.4	19.8	20.2	20.6	21.0	21.4	21.8	95.0	200.0			
National Science Foundation	7.3	7.5	7.6	8.1	8.3	8.5	8.6	8.8	9.0	9.1	9.3	9.5	41.0	86.8			
Small Business Administration	0.9	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	9.0	9.3	9.6	9.8	10.1	10.5	10.7	10.9	11.1	11.3	11.5	11.7	50.7	107.0			
Corporation for National & Community Service	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.3	5.7	12.0			
Other Agencies	18.9	19.5	20.3	20.5	21.2	21.9	22.7	23.2	23.6	24.1	24.5	25.0	106.6	227.0			
Allowances ⁴ .....	.....	.....	.....	-11.5	-15.4	-26.9	-19.1	-23.3	-23.9	-24.8	-24.6	-24.6	-73.0	-194.2
Subtotal, Base Discretionary Funding.....	1,025.4	1,080.2	1,065.2	1,130.2	1,147.4	1,158.4	1,188.4	1,207.8	1,231.7	1,255.5	1,281.4	1,307.3	5,689.6	11,973.2			
Discretionary Cap Adjustments and Other Funding (not included above):⁵																	
Overseas Contingency Operations	73.7	73.7	73.7	11.0	11.0	11.0	11.0	.....	.....	.....	.....	.....	117.6	117.6
Defense	64.2	58.6	58.8	.....	.....	.....	.....	.....	.....	.....	.....	.....	58.8	58.8
Homeland Security	0.2	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State and Other International Programs	9.3	14.9	14.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	14.9	14.9
Overseas Contingency Operations Outyears ⁶ ...	.....	.....	.....	11.0	11.0	11.0	11.0	.....	.....	.....	.....	.....	43.9	43.9

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

(Budget authority in billions of dollars)

	Actual 2015	Enacted 2016	Request 2017	Outyears										Totals	
				2018	2019	2020	2021	2022	2023	2024	2025	2026	2017- 2021	2017- 2026	
Program Integrity	1.5	1.5	2.5	2.8	3.2	3.5	3.8	4.0	4.1	4.2	4.3	4.4	15.8	36.7	
Health & Human Services	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	2.3	5.1
Labor	*	*	*
Treasury .....	.....	.....	0.5	0.9	1.3	1.7	2.0	2.1	2.2	2.2	2.2	2.2	6.5	17.4
SSA	1.1	1.2	1.5	1.5	1.4	1.3	1.3	1.3	1.4	1.4	1.5	1.5	7.0	14.2	
Disaster Relief	6.5	7.1	6.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.9	6.9
Agriculture	0.1	0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Homeland Security	6.4	6.7	6.7	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.7	6.7
Housing and Urban Development .....	.....	0.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Small Business Administration .....	.....	.....	0.2	.....	.....	.....	.....	.....	.....	.....	.....	.....	0.2	0.2
Wildfire Suppression ⁷ .....	.....	.....	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.4	1.4	6.0	12.6
Agriculture .....	.....	.....	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0	4.5	9.5
Interior .....	.....	.....	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.5	3.2
Other Emergency Funding	5.4	0.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Agriculture .....	.....	0.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense	0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health & Human Services	2.8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State and Other International Programs	2.5	0.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total, Discretionary Funding	1,112.5	1,163.0	1,149.4	1,145.2	1,162.7	1,174.0	1,204.5	1,213.1	1,237.0	1,261.0	1,287.0	1,313.0	5,835.9	12,147.0	

* \$50 million or less.

¹ Amounts in the actual and enacted years of 2015 and 2016 exclude changes in mandatory programs enacted in appropriations bills since those amounts have been rebased as mandatory, whereas amounts in 2017 are net of these proposals.

² The Department of Defense (DOD) levels in 2018–2026 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: 2018: \$1,665; 2019: \$1,698; 2020: \$1,735; 2021: \$1,770; 2018–2026: \$16,263. 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 2017 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 2018 and beyond. These levels are determined for illustrative purposes but do not reflect specific policy decisions.

⁵ Where applicable, amounts in 2015 through 2026 are existing or proposed cap adjustments designated pursuant to Section 251(b)(2) of BBEDCA.

⁶ The 2017 Budget includes placeholder amounts of nearly \$11 billion per year for Government-wide OCO funding from 2018 to 2021. The placeholder amounts continue to reflect a total OCO budget authority cap from 2013 to 2021 of \$450 billion, in line with previous years’ policy, but do not reflect any specific decisions or assumptions about OCO funding in any particular year.

⁷ For 2018 through 2026, the cap adjustment levels are a placeholder that increase at the policy growth rates in the President’s Budget. The existing disaster relief cap adjustment ceiling (which is determined one year at a time) would be reduced by the amount provided for wildfire suppression activities under the cap adjustment for the preceding fiscal year. Those amounts will be refined in subsequent Budgets as data on the average costs for wildfire suppression are updated annually.

Table S-12. Economic Assumptions ¹

(Calendar years)

	Actual	Projections											
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Gross Domestic Product (GDP):													
Nominal level, billions of dollars	17,348	17,948	18,669	19,510	20,345	21,237	22,155	23,121	24,128	25,179	26,272	27,413	28,603
Percent change, nominal GDP, year/year	4.1	3.5	4.0	4.5	4.3	4.4	4.3	4.4	4.4	4.4	4.3	4.3	4.3
Real GDP, percent change, year/year	2.4	2.4	2.6	2.6	2.4	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Real GDP, percent change, Q4/Q4	2.5	2.2	2.7	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
GDP chained price index, percent change, year/year	1.6	1.0	1.4	1.9	1.8	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Consumer Price Index, ² percent change, year/year	1.6	0.1	1.5	2.1	2.1	2.3	2.2	2.3	2.3	2.3	2.3	2.3	2.3
Interest rates, percent: ³													
91-day Treasury bills ⁴	*	*	0.7	1.8	2.6	3.1	3.3	3.4	3.4	3.3	3.3	3.2	3.2
10-year Treasury notes	2.5	2.1	2.9	3.5	3.9	4.1	4.2	4.2	4.2	4.2	4.2	4.2	4.2
Unemployment rate, civilian, percent ³	6.2	5.3	4.7	4.5	4.6	4.6	4.7	4.7	4.8	4.9	4.9	4.9	4.9

* 0.05 percent or less.

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.¹Based on information available as of mid-November 2015.²Seasonally adjusted CPI for all urban consumers.³Annual average.⁴Average rate, secondary market (bank discount basis).

Table S-13. Federal Government Financing and Debt

(Dollar amounts in billions)

	Estimate											
	Actual 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Financing:												
Unified budget deficit:												
Primary deficit (+)/surplus (-)	215	376	201	69	90	11	-22	39	9	-56	-3	6
Net interest	223	240	303	385	460	523	574	621	668	706	744	787
Unified budget deficit	438	616	503	454	549	534	552	660	677	650	741	793
As a percent of GDP	2.5%	3.3%	2.6%	2.3%	2.6%	2.4%	2.4%	2.8%	2.7%	2.5%	2.7%	2.8%
Other transactions affecting borrowing from the public:												
Changes in financial assets and liabilities: ¹												
Change in Treasury operating cash balance	40	76	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net disbursements of credit financing accounts:												
Direct loan accounts	79	104	129	109	112	103	103	102	104	108	110	110
Guaranteed loan accounts	9	13	3	-1	-2	-4	-6	-7	-3	-2	-2	4
Troubled Asset Relief Program (TARP)												
equity purchase accounts	-1	*	_*	_*	_*	_*	_*	_*	_*	_*	_*	_*
Net purchases of non-Federal securities by the National												
Railroad Retirement Investment Trust (NRRIT)	-1	*	-1	-1	-1	-1	-1	-1	_*	-1	_*	_*
Net change in other financial assets and liabilities ²	-228	203	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Subtotal, changes in financial assets and liabilities	-101	397	131	107	110	99	97	94	101	105	107	114
Seigniorage on coins	-1	_*	_*	_*	_*	_*	_*	_*	_*	_*	_*	_*
Total, other transactions affecting borrowing from the												
public	-102	396	131	107	109	99	96	93	100	104	107	113
Total, requirement to borrow from the public (equals												
change in debt held by the public)	337	1,012	634	560	659	633	649	753	777	755	848	906
Changes in Debt Subject to Statutory Limitation:												
Change in debt held by the public	337	1,012	634	560	659	633	649	753	777	755	848	906
Change in debt held by Government accounts	-11	301	82	175	152	119	103	48	56	84	13	-11
Change in other factors	6	-1	2	2	3	3	2	2	2	2	1	2
Total, change in debt subject to statutory limitation	332	1,313	718	736	814	754	754	803	835	840	862	897
Debt Subject to Statutory Limitation, End of Year:												
Debt issued by Treasury	18,094	19,407	20,123	20,858	21,671	22,423	23,175	23,977	24,811	25,651	26,512	27,408
Adjustment for discount, premium, and coverage ³	19	19	21	22	23	25	26	27	28	29	29	30
Total, debt subject to statutory limitation ⁴	18,113	19,426	20,143	20,880	21,694	22,448	23,201	24,004	24,839	25,680	26,542	27,438

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

(Dollar amounts in billions)

	Actual 2015	Estimate										
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Debt Outstanding, End of Year:												
Gross Federal debt: ⁵												
Debt issued by Treasury	18,094	19,407	20,123	20,858	21,671	22,423	23,175	23,977	24,811	25,651	26,512	27,408
Debt issued by other agencies	26	27	27	26	25	24	23	22	21	20	19	17
Total, gross Federal debt	18,120	19,433	20,149	20,884	21,695	22,447	23,199	23,999	24,832	25,671	26,531	27,426
Held by:												
Debt held by Government accounts	5,003	5,305	5,386	5,561	5,713	5,832	5,935	5,983	6,039	6,123	6,136	6,124
Debt held by the public ⁶	13,117	14,129	14,763	15,324	15,982	16,615	17,264	18,016	18,793	19,548	20,396	21,302
As a percent of GDP	73.7%	76.5%	76.5%	76.1%	76.1%	75.8%	75.5%	75.5%	75.4%	75.2%	75.2%	75.3%
Debt Held by the Public Net of Financial Assets:												
Debt held by the public	13,117	14,129	14,763	15,324	15,982	16,615	17,264	18,016	18,793	19,548	20,396	21,302
Less financial assets net of liabilities:												
Treasury operating cash balance	199	275	275	275	275	275	275	275	275	275	275	275
Credit financing account balances:												
Direct loan accounts	1,144	1,248	1,377	1,486	1,598	1,701	1,805	1,906	2,011	2,119	2,229	2,339
Guaranteed loan accounts	11	25	28	27	25	21	16	8	5	3	*	4
TARP equity purchase accounts	*	*	*	*	*	*	*	*	*	*	*	*
Government-sponsored enterprise preferred stock	106	106	106	106	106	106	106	106	106	106	106	106
Non-Federal securities held by NRRIT	24	24	23	22	22	21	20	20	19	19	18	18
Other assets net of liabilities	-250	-47	-47	-47	-47	-47	-47	-47	-47	-47	-47	-47
Total, financial assets net of liabilities	1,234	1,631	1,762	1,869	1,979	2,078	2,175	2,269	2,369	2,474	2,581	2,695
Debt held by the public net of financial assets	11,882	12,498	13,001	13,454	14,003	14,537	15,089	15,748	16,424	17,074	17,814	18,607
As a percent of GDP	66.7%	67.7%	67.4%	66.8%	66.6%	66.3%	66.0%	66.0%	65.9%	65.7%	65.7%	65.7%

* \$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 November 2, 2015 (P.L. 114-74), temporarily suspends the debt limit through March 15, 2017.

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 2015, the Federal Reserve Banks held \$2,461.9 billion of Federal securities and the rest of the public held \$10,654.8 billion. Debt held by the Federal Reserve Banks is not estimated for future years.

