

Data Appendix

to

Kids' Share 2012: Report on Federal Expenditures on Children through 2011

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I. Introduction

This appendix details the data and methodology used to estimate federal program and tax expenditures on children in *Kids' Share 2012: Report on Federal Expenditures on Children through 2011*. It updates data appendices associated with earlier *Kids' Share* reports.¹

Calculating government expenditures on children, as we do in the *Kids' Share* reports, is a complicated task involving many decisions, definitions, and assumptions about how federal dollars are spent. This introduction provides an overview of our three-step methodology for estimating federal expenditures in each year. The first task is to select programs for inclusion. Only programs directly benefiting children or benefiting households because of the presence of children are included. The second task is to collect expenditure data for the more than 100 programs and tax provisions included in our report. Our primary source of expenditure data is estimates from the *Appendix to the Budget of the U.S. Government, Fiscal Year 2013* (and past years). Many analyses also include information on tax expenditures, gathered from the *Analytical Perspectives* volume of the budget. The third task, which takes significant effort, is estimating the portions of programs that go specifically to children. Each of these three tasks is described below. In addition, we explain the data and assumptions used to generate projections, briefly describe the sources for our state and local estimates, and specify how our methodology has changed from previous *Kids' Share* reports.

Section II of this document presents a summary table of expenditures in 2011 detailing the programs included in our analysis, estimated expenditures, and the share of the expenditures going to children. The majority of the data appendix (sections III–X) consists of descriptions of specific data sources, calculations, and methodological assumptions made in each program included in the report. These descriptions indicate any adaptations of our general methodology at the program level and identify specific changes in the calculation of estimates from previous years. We provide references by program, as well as a complete list of references, in section XI. The web addresses cited in this document are current as of March 2012.

Kids' Share Methodology

Define and identify programs with children's spending. To estimate federal expenditures on children, we must first define what spending on children is, a difficult undertaking that raises broad conceptual questions. When does childhood begin, and when does it end? What is spending on children compared with spending on their parents or the general population? Should expenditures include reductions in taxes as well as direct spending programs? Certainly, there are various reasonable answers to these questions.

In this analysis, childhood is generally defined as extending from birth until a child's 19th birthday. As a result, both federal spending on college or postsecondary vocational training and prenatal spending through Medicaid or other programs are excluded (the latter largely because of data limitations). While the general rule is to include 18-year-olds, they are excluded

¹ See Rennane et al. (2011, 2010); Kent et al. (2009); Reynolds et al. (2007, 2008); and Clark et al. (2000).

from certain programs that define childhood as ending on a child's 18th birthday, as detailed in sections III–X.

To be included in this analysis (as a whole or in part), a program must meet one of the following criteria:

1. benefits or services are entirely for children (e.g., elementary and secondary education programs, foster care payments); this also includes programs where a portion provides benefits directly for children (e.g., Medicaid, Supplemental Security Income);
2. family benefit levels increase with the inclusion of children in the application for the benefit (e.g., Supplemental Nutrition Assistance Program [SNAP, formerly food stamps], low-rent public housing); or
3. children are necessary for a family to qualify for any benefits (e.g., Temporary Assistance for Needy Families [TANF], the Child Tax Credit [CTC], the dependent exemption).

Not all programs that provide benefits to families are included under our definition of spending on children. Excluded, for example, are unemployment compensation, tax benefits for homeownership, and other benefits where the amount of the benefit the adult receives is not related to presence or number of children. Further, this analysis does not include programs that provide benefits to the population at large, such as roads, communications, national parks, and environmental protection.

In reporting expenditures on children, several key measures focus on federal *outlays* on children (e.g., the share of the federal budget spent on children, federal vs. state/local spending on children, and children vs. elderly outlays). However, our most comprehensive measure of federal expenditures on children includes *tax expenditures* (i.e., reduced tax liabilities as a result of the CTC, the dependent exemption, or other provisions in the tax code) as well as direct program outlays. Throughout the report, we note clearly where our analysis focuses on outlays only and where it broadens to include reductions in taxes. Even when the analysis is restricted to outlays, however, it includes the direct outlays related to the tax law, chiefly the portions of the Earned Income Tax Credit (EITC) and Child Tax Credit that are paid out to families as a tax refund, rather than a reduction in tax liability. Note that this last division is undertaken to achieve consistency with budget accounting that divides tax subsidies between outlays for the refundable portion and tax expenditures for the nonrefundable portion.

Collect expenditure data. We rely on reported outlays from the *Appendix to the Budget of the U.S. Government, Fiscal Year 2013* (and past years) as the primary source for our expenditure data. For estimated expenditures from tax provisions, we turn to the *Analytical Perspectives* volume of the budget. In most cases, the budget appendix lists outlays for each program included in our analysis. Occasionally, the appendix groups several programs into larger categories; while obligations are listed for each program in the group, only one outlay number is listed, reflecting the total for the group. In these situations, we generally assume the ratio of outlays (the total spent) to obligations (the total appropriated) is consistent across all programs in the group, and

calculate outlays by applying this ratio to the total obligation listed for individual programs of interest.² For smaller programs not listed explicitly in the appendix, we obtain expenditure information from budgetary documents on agency web sites or directly from representatives at various government agencies.

The *Kids' Share* database includes estimates of federal expenditures in five-year intervals from 1960 to 1995 and annually from 1996 to 2011. Most historical expenditure data comes from earlier budget appendices or from information obtained directly from the agency.

In order to synthesize the over 100 programs identified as programs with spending for children, we classify the programs into 11 major categories that generally follow the budget functions laid out by the Office of Management and Budget (OMB). We group our calculations into these categories at various points in the analysis:

1. health (e.g., Medicaid and the State Children's Health Insurance Program [SCHIP]);
2. nutrition (e.g., SNAP and child nutrition);
3. housing (e.g., Section 8 Low-Income Housing Assistance and Low Income Home Energy Assistance);
4. income security (e.g., TANF and Supplemental Security Income [SSI]);
5. early education and care (e.g., Head Start and child care assistance);
6. social services (e.g., foster care and child welfare services);
7. education (e.g., special education);
8. training (e.g. Job Corps);
9. the refundable portion of tax credits—that is, cash payments to families whose tax liability falls below zero (e.g., most of the EITC and some of the CTC);
10. tax expenditures, or reductions in a family's tax liability from special tax provisions (e.g., the child and dependent care credit, and the nonrefundable portions of the EITC and CTC); and
11. the dependent exemption, which is not considered a tax expenditure by the Department of the Treasury but does reduce the tax liability of families with children compared with families without children.

A full list of the programs in each of these categories can be found in the summary table in Section II. Also note that while the summary table and the *Kids Share 2012* report generally use these 11 categories, this *Data Appendix to Kids Share 2012* has only eight categories

² We made exceptions to this general rule in cases where some, but not all, programs in an account had a larger than normal appropriation in one year with effects on outlays over several years, as was the case for several programs under the American Recovery and Reinvestment Act of 2009.

(detailed in sections III–X). The three tax-related categories are considered one “tax provision” category for purposes of data collection, and data on early care and education programs are collected in conjunction with other social services programs.

Calculate the share of program spending on children. Even among the programs that benefit children, government programs target children in various ways. Some programs devote all their resources to children directly, while others allocate funds to children as well as older age groups. As a result, we calculate the share of program resources dedicated to children in one of the following ways:

- For programs that serve children only, we assume 100 percent of program expenditures (benefits and associated administrative costs) to children, whether the expenditure is a direct service to children (e.g., education) or a child benefit paid through parents or guardians (e.g., SSI disabled children benefits). We make no attempt to subtract the amount of a child’s benefit that parents may spend on themselves.
- For programs that provide direct services to children and adults, we calculate the percentage of program expenditures that go to children (e.g., Medicaid).
- For programs that provide benefits only to families with children, and if the benefit size is determined by the number of children, we assume 100 percent of program expenditures go to children (e.g., CTC, dependent exemption).
- For other programs where benefits are provided to families without any delineation of the parents’ and children’s share, we generally estimate a children’s share based on the number of children and adults in the family and assuming equal benefits per capita. For example, in a two-child, one-adult family, two-thirds of housing, energy assistance, welfare, or SNAP/food stamp benefits would go to the children and one-third to the adult. We outline our general process for allocating benefits to children in figure 1.

We put significant effort into estimating the portions of large programs, such as SNAP, Medicaid, or SSI, that go just to children. For these calculations, the most frequently used data sources are the *Annual Statistical Supplement to the Social Security Bulletin* (various years) and reports from the agencies that administer the programs. In some cases, we contact federal agency staff directly to obtain program participation information if no report is publicly available. This method proved particularly useful for smaller programs. We also rely on unpublished tabulations of administrative or survey data generated by the authors or other researchers at the Urban Institute and elsewhere.

For certain programs, we take advantage of the Urban Institute’s microsimulation modeling capabilities to estimate the share of benefits going to children. In particular, we employ the Urban Institute’s Transfer Income Model (TRIM3) for several programs. TRIM3 is maintained and developed by the Urban Institute under primary funding from the Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation (HHS/ASPE). TRIM3 simulates the major governmental tax, transfer, and health programs that affect the U.S. population, and it can produce results at the individual, family, state, and national levels. TRIM3’s annual “baseline” simulations (simulations of actual program rules) are used to

correct for the underreporting of transfer program benefits in the survey files used as input to TRIM3, and to create other variables—such as program eligibility indicators—unavailable in the input data. The data used in this year’s report are based on the 2008 Current Population Survey, augmented as described above to adjust for underreporting. TRIM is particularly useful for several income security programs and housing programs; each program using TRIM is noted in the individual description in the following sections.

We also use the Urban–Brookings Tax Policy Center microsimulation model for four main tax expenditures included in this report: the dependent exemption, EITC, CTC, and the Child and Dependent Care Tax Credit (CDCTC). The Tax Policy Center microsimulation model is a powerful tool for federal tax policy analysis. The model calculates tax liability for a representative sample of households, both under the rules that currently exist (current law) and under alternative scenarios. Based on these calculations, the model produces estimates of the revenue consequences of different tax policy choices, as well as their effects on the distribution of tax liabilities and marginal effective tax rates, which affect incentives to work, save, and shelter income from tax (Rohaly, Carasso, and Saleem 2005).

Starting in 2011, we also employ the Urban Institute’s Health Insurance Policy Simulation Model (HIPSM) for our separate analysis of the kids’ share of the tax expenditure for employer-provided health insurance. HIPSM is a detailed microsimulation model of the health care system. It estimates the cost and coverage effects of proposed health care policy options. HIPSM was developed by researchers in the Health Policy Center and Urban–Brookings Tax Policy Center at the Urban Institute. More details on the estimate included in this year’s report are provided in later sections of this data appendix.

FIGURE 1. General Rules for Allocating Program Expenditures to Children

Services delivered by third-party agency (not delivered to families or households)		Benefits delivered to families and households				
All services to children	Services to both children and adults	Individual benefits to both children and adults	Family or household benefits			
			Eligibility limited to families with children		Eligibility not limited to families with children	
			Benefit size dependent on number of children only	Benefit size dependent on number of children and number of adults	Benefit size dependent on presence or number of children	Benefit size unaffected by number of children
100% of expenditures	Share of expenditures	Share of expenditures	100% of expenditures	Share of expenditures	Share of expenditures	No expenditures
Most education programs, child support enforcement, immunization, Head Start, foster care, adoption assistance, child welfare, child and family services programs, child care programs, juvenile justice, missing children, etc.	Medicaid, SCHIP, Maternal and Child Health Bureau, Social Services Block Grant, Community Services Block Grant, Job Corps, vocational and adult education, etc.	Social Security, SSI, Railroad Retirement, etc.	EITC, ^a CTC, dependent exemption, employer-provided child care, etc.	TANF, etc.	SNAP/food stamps, veterans benefits, public housing, low-income home energy assistance, etc.	Unemployment benefits, workers compensation, Making Work Pay and other tax credits not tied to number of children, etc.

Note: The specific allocation procedures vary, depending on available data and type of benefit provided by specific programs.

^a Spending on childless EITC units (3 percent of total) is excluded.

Once we have an estimate of the share of each program that is spent on children, we can total the spending on children and express it as a share of total spending to provide an estimate of the kids' share. Our most basic estimate of kids' share focuses on outlays only: total direct spending on kids as a share of all direct spending. We also express spending on children as a share of domestic spending only, an estimate that excludes spending on defense and international programs and includes tax expenditures and outlays on children. In some cases, we use a more comprehensive measure of expenditures that includes tax expenditures. Our estimates of tax expenditures are calculated with the caveat that we do not take into account behavioral or interaction effects; as a result, these additional measures should be interpreted with care. However, the goal of these alternative measures of kids' share is to provide an even broader picture of federal investment on children, based on several perspectives.

Methods for Estimating Impact of the American Recovery and Reinvestment Act of 2009

For the past three years, the *Kids' Share* reports have included special analyses of the year-to-year impact of the American Recovery and Reinvestment Act of 2009 (ARRA) on federal expenditures on children. This analysis requires special tabulations from the Congressional Budget Office (CBO), detailing its outlay projections for the regular and ARRA pieces of programs for 2012–22. These tabulations were sent to us by Janet Airis at CBO. In addition, we estimated how much of each program's ARRA increase should be allocated to children, generally relying on the children's share calculations used in our overall estimates.

We attribute changes in the tax law to ARRA only through the end of calendar year 2010, an approach consistent with CBO's treatment of ARRA provisions. However, a number of these provisions, including changes made to the EITC and CTC, were extended through the end of 2012 as part of the Tax Relief, Unemployment Reauthorization, and Job Creation Act in 2010. Further, our projections of the EITC and CTC are based on the Tax Policy Center microsimulation model's current policy baseline, which assumes that the changes originally enacted as part of ARRA will be extended even past their current expiration date at the end of 2012. While we include the additional revenue and outlay effects from these assumptions in our outer-year projections, we do not consider any extension of these policies past 2010 part of ARRA, consistent with CBO's classification of the effects of ARRA.

Methods for State/Local Spending

While primarily focusing on federal expenditures on children, *Kids' Share 2012* includes estimates of state and local spending on children for the 13 years between 1998 and 2011. Estimates for 1998–2008 are taken from the Rockefeller Institute State Funding Database. Consultations between the authors of this report and researchers at the Rockefeller Institute have increased consistency between the two sets of estimates. For example, both sets use similar definitions of children (as those under 19), and the Rockefeller Institute researchers have included the state earned income tax credit, in part to be consistent with the federal analysis. However, differences remain. Much of the state and local expenditure data cover a July–June rather than an October–September fiscal year. Moreover, because of the challenge of collecting data across 50 states, the Rockefeller report focuses on only a dozen major programs, including

state and local spending on elementary and secondary education (including state spending on prekindergarten programs), the state share of three federal health programs (Medicaid, SCHIP, Maternal and Child Health Bureau), state spending on six federal income security and social service programs (TANF, child support enforcement, child care, foster care, adoption assistance, child welfare services), and state earned income tax credits. For more details on the methodology for state and local spending, see Billen et al. (2007).

Aggregate state and local spending estimates for 2009–11 were generated by the authors, using estimates of spending on state education and health from various sources and a range of assumptions about possible growth in local education spending (the major piece of state and local spending missing for 2010 and 2011).

Specifically, our state estimates for spending on Medicaid and the Maternal and Child Health Block Grant were generated from federal estimates for these two programs and estimates of the federal/state match rates in each year. Our state estimates for CHIP came from the Medicaid and CHIP Payment and Access Commission (MACPAC 2011). We were able to gather state education estimates for 2009 from the National Center for Education Statistics, and similar estimates for 2009–11 from the National Association of State Budget Officers (NASBO 2012). Together, state health and education spending represented over half of all state/local spending in 2008.

Unfortunately, estimates for *local* spending on education were not available for 2010 or 2011. For this key element, which represents 42 percent of all state/local spending, we simulated five different paths for how spending might have changed between 2009 and 2011. The middle path, depicted in the report, assumes that local spending falls by the same percentage as state spending (by 4 percent over the two years, or 2 percent per year).³ Our lower-bound projection assumes that local education spending dropped by twice as much as state education spending over those two years, while our upper-bound projection assumed local spending increased to offset the drop in state spending. Under all five paths, the aggregate pattern is roughly similar: total state/local spending declines between 2009 and 2011, and the decline is large enough that total federal/state/local spending shows relatively little change between 2009 and 2011.

Note that in our estimates of total state/local spending in 2009–11, we did not attempt to estimate state spending for each of the seven smaller state programs outside health and education. Together, these seven income security, social service, and tax credit programs represented only 4 percent of all state/local spending in 2008. For the purpose of generating aggregate estimates, we simply assumed the combined total for these programs remained 4 percent of total state/local spending on children in 2009–11.

Methods for Elderly Spending

Our primary focus is on expenditures on children, but two figures do include estimates of spending on the elderly. For these estimates we collect expenditure information on 14 federal programs and 2 state programs and estimate the share of those programs that go to those age 65

³ State spending dropped by 6 percent in 2010 and then rose by 2 percent in 2011, for an overall drop of 4 percent. The local spending decline was assumed to occur more evenly across the two-year period.

and older, similar to our process for estimating the share to those 18 and under for children. We do not attempt to estimate tax expenditures on the elderly, so our comparisons of spending on children and the elderly are limited to comparisons of outlays.

On the federal level, our calculations of elderly spending include spending through the following programs: Social Security, Medicare, Medicaid, SSI, SNAP, Federal Civilian Retirement, Military Retirement, Veterans Compensation & Pensions, Special Benefits for Coal Miners, Veterans Medical Care, Annuitants Health Benefits, Housing, the Administration on Aging, and the Low Income Home Energy Assistance Program (LIHEAP). We also include state Medicaid and state SSI supplement. Estimates of outlays come from the *Appendix to the Budget of the U.S. Government*, various years, and the historical tables provided by the Office of Management and Budget. The percentage which goes to those age 65 and older for Medicare, Medicaid, Social Security and SSI was over 65 was taken from the *Annual Statistical Supplement to the Social Security Bulletin*. Estimates of the percentage going to the elderly for other programs generally rely on a CBO report on spending on the elderly. Calculations of state/local spending on the elderly include state Medicaid and state SSI Supplement, which also come from the *Annual Statistical Supplement to the Social Security Bulletin*.

Projections

To assess trends of spending on children in the future, we turn primarily to the Congressional Budget Office's projections (specifically, projections in the *Budget and Economic Outlook, Fiscal Years 2012–2022*, updated in March 2012). For projecting expenditures under tax provisions, we turn to the Tax Policy Center microsimulation model for major tax provisions and the Office of Management and Budget's projections in *Analytical Perspectives* for smaller tax provisions.

With a few exceptions, most notably the extension of certain tax provisions set to expire at the end of 2012, the baseline projections assume current law as of January 2012. This means that our baseline projections incorporate the spending caps and automatic spending reductions established by the Budget Control Act of 2011 (BCA) and assume full implementation of the Patient Protection and Affordable Care Act of 2010 (ACA). Our baseline projections do *not* incorporate budget resolutions adopted in spring 2012, proposals to replace the BCA with another deficit reduction policy, changes in the ACA, or any other legislative proposals or judicial actions.

The projection methodology differs depending on whether a program is mandatory (with spending governed by programmatic rules, such as Medicaid or Social Security), discretionary (with spending set by appropriations action annually and overall spending subject to the BCA caps), or a tax expenditure.

Mandatory spending. CBO baseline projections assume a continuation of current law, except that certain expiring programs which have been continually reauthorized in the past are assumed to continue. Our analysis relies on CBO's projections for mandatory programs, published on the CBO web site as supplemental data to the current baseline. These programs include Social Security, SNAP, Medicaid, Child Nutrition, Child Support, Foster Care & Adoption Assistance, SSI, TANF, and Child Support Enforcement. For smaller mandatory programs, we asked CBO

staff for unpublished baseline data or made simplifying assumptions in projecting program growth.

In addition, our estimates this year include automatic spending reductions of certain budgetary resources in 2013–21 under the BCA. Most mandatory programs (including those serving children) are exempt from the BCA by statute, including Social Security and Railroad Retirement, veterans benefits, TANF, SSI, Child Support (because it is part of Family Support Payments), refundable tax credits, SNAP, Child Nutrition (all but Special Milk, which is so small it was ignored in this analysis), Medicaid, CHIP, Foster Care (and Adoption Assistance, Guardianship and Independent Living), and Child Care Entitlement for States (2 USC Section 905). We assumed that the following mandatory programs that serve children will not be exempt: the Social Services Block Grant, Safe and Stable Families, the Personal Responsibility Education Program (PREP) and Abstinence Education, and the new Maternal, Infant and Early Childhood Home Visiting Programs.⁴ We reduced the budget authority for these programs by about 8 percent in 2013, declining to less than 6 percent in 2021, and estimated associated outlay savings.⁵ The net effect of these reductions was small compared to total mandatory expenditures on children.

Discretionary spending. For discretionary spending other than the one-time American Recovery and Reinvestment Act (ARRA) funds, the traditional CBO baseline assumption is that spending is kept constant in real terms—that is, spending is adjusted upward for inflation but does not include increases for growth in population or gross domestic product (GDP). As a result, projections for discretionary spending decline over time relative to both mandatory programs and GDP. For discretionary programs that received ARRA funding, we projected the base or non-ARRA piece as above, but for the projected outlay stream from the 2009 ARRA funding, we used CBO tabulations of ARRA outlays by program, as of March 2012.

In this year's projections, the traditional CBO baseline was adjusted downward to reflect the caps on defense and non-defense spending, as well as an additional sequestration of resources scheduled in January 2013. We used CBO's estimates of the adjustments to non-defense discretionary spending under the Budget Control Act, as provided in CBO's March 2012 baseline (CBO 2012b). Our baseline projections assume the cuts required by the BCA spending caps are applied equally to all discretionary programs, while recognizing that Congress will use its judgment in deciding how much to fund each program and stay within the overall spending targets.

Tax expenditures. For tax programs, projections are calculated differently. For four large programs included in our analysis—the dependent exemption, the Child Tax Credit, the Earned Income Tax Credit, and the Child and Dependent Care Tax Credit, we obtained 10-year projections from the Urban–Brookings Tax Policy Center microsimulation model. However, our

⁴ We decided to treat Vaccines for Children as exempt because it is funded in the Medicaid account, while recognizing it might be viewed as non-exempt, since it is not explicitly exempted. Final decisions on exemption status for this program—and all others—will be made by the OMB.

⁵ We used CBO's estimates of the effects of BCA on nonexempt non-defense spending (excluding Medicare) relative to its January 2012 baseline, as detailed in the text box on page 13 of CBO's *Budget and Economic Outlook Fiscal Years 2012 to 2022* (CBO 2012a). We would have preferred using estimates relative to CBO's March 2012 baseline, but we were unable to secure such estimates.

tax expenditure projections differ from the strict CBO baseline in the following ways: we follow current policy assumptions, which assume an extension of the individual income tax provisions included in the 2001 and 2003 tax bills (including the \$1,000 level for the child tax credit) that were extended through the end of 2012 as part of the Tax Relief, Unemployment Reauthorization, and Job Creation Act of 2010; we maintain the estate tax at its 2009 parameters; we extend the patch to the alternative minimum tax (AMT) at its 2009 parameters and index the AMT exemption rate bracket threshold; and we phase out exemptions to inflation.

For all other tax provisions, we use the five-year projections provided the *Analytical Perspectives*, then apply the average growth rate of these projections to the following five years. To improve consistency with our outlay estimates from CBO, we scale the tax provision projections from OMB by applying the ratio of CBO's economic projections of GDP divided by OMB's projection of GDP.

In general, we assume that the children's share of spending within each program will remain constant from 2011 to 2022. In the case of Medicaid, Social Security, and SSI, we are able to use detailed CBO baseline projections, which project program outlays separately for children and other categories of beneficiaries. For other programs, we simply assume the current multiplier can be carried into the future for a decade. Because our future projections are rough, we generally do not provide program-specific projections, but limit ourselves to broad statements about children's spending in budget function categories (health, education), or spending on children as a whole.

Changes in This Year's Report

One new challenge this year was developing a methodology for applying the spending restrictions in the Budget Control Act (BCA) to children's programs. As described in the projections methodology above, this entailed studying the list of exempt programs in the U.S. Code, analyzing CBO's estimates of the BCA's impact on its aggregate baseline projections for both mandatory and discretionary programs, and consulting with CBO staff. We ended up developing two sets of projections: a baseline projection under current law, with the caps and automatic spending reductions required under the BCA; and an alternate projection of spending in the absence of the BCA. We also developed new methods for short-term projections of state and local spending through 2011, as noted above.

Two new health programs authorized in 2010 under the Affordable Care Act (ACA) had sufficient outlays in 2011 to be added to the database on federal expenditures on children. This change primarily affects our projections of spending on health care. These two new programs are the Maternal, Infant and Early Childhood Home Visiting and School-Based Health Care Centers. We had already added, starting last year, CBO's estimate of costs associated for the health insurance exchanges, assuming current law as of January 2012. Under the Affordable Care Act, signed into law on March 2010, some outlays were scheduled to begin in 2012, with the bulk of the cost for the exchange and premium subsidies in 2014. To estimate the children's share, we make an initial assumption that roughly 10 percent of projected costs for the health insurance subsidies, exchanges, and related spending is on children. The actual percentage maybe higher or lower but will not be zero, so we use 10 percent as a rough placeholder. It is loosely based on our estimate that 12 percent of the tax subsidy for employer-sponsored health insurance is for the

marginal cost of providing dependent insurance coverage to children. We are adding other programs implemented as part of the ACA as they go into effect.

Finally, for Birth Defects/Developmental Disabilities we switched from basing our expenditures on CDC Justification of Estimates for Appropriation Committees, FY 2011 to using OMB's *Appendix to the Federal Budget, FY 2013* to increase the accuracy of our data. We also changed our methodology for three training programs: Youth Offender Grants, WIA Youth Formula Grants, and YouthBuild Grants. We receive data for these three programs from the Department of Labor, which gives us expenditures by program year instead of by fiscal year. Previously, we equated program year to fiscal year. We now use data for program year 2010 (July 2010–June 2011) as a proxy for outlays in fiscal year 2011, as there is more overlap with the following fiscal year (9 months as opposed to 3 months). We have backdated this change to all previous years.

Supplemental Analyses

The *Kids' Share* database contains information on more than 100 programs and tax provisions. Even so, we continue to seek out new programs or additional forms of spending that might be added. For both 2010 and 2011, we have created estimates for two programs or tax provisions: the children's share of the tax subsidy for employer-provided health insurance and the children's share of unemployment benefits in states that provide dependent allowances for children. There was an estimated \$19.4 billion in tax expenditures on employer-provided health insurance for children in 2011 and \$1.2 billion spent on dependent allowances in certain states' unemployment programs. Because these are ballpark estimates that were calculated for only two years, we do not include them in the *Kids' Share* estimate of total expenditures on children. If we did, total expenditures would increase from \$445 billion to \$465 billion.

We plan to continue estimating tax expenditures on employer-provided health insurance to determine whether future declines in such tax expenditures may offset increases in spending for public coverage. We are less certain of the value of tracking dependent allowances to unemployed workers with children, because less than a third of the states include such a benefit.

Tax Exclusion for Employer-Provided Health Insurance. As mentioned in the report, the exclusion of employer-provided health insurance from income tax is the largest single tax expenditure for individuals, valued at approximately \$163 billion in 2011. Because the cost of health insurance for families is greater than the cost for individuals, the resulting subsidies are higher for workers with children than workers without children, and thus these tax expenditures fit with the *Kids' Share* definition of spending on children. To estimate the children's share of the tax exclusion for employer-provided health insurance, we worked with analysts from the Urban Institute's Health Policy Center to combine estimates from the Urban Institute's HIPSM and the National Bureau of Economic Research's TAXSIM model. The total tax advantage for a family policy is allocated to children based on the marginal costs of providing health insurance to dependents, calculated as the difference between a family plan and individual coverage. In this case, we use marginal costs, rather than dividing the cost of the family plan equally among all members in a family, because dependent coverage is always in addition to primary coverage of the primary worker.

This estimate is constructed using a two-step process. First, we must determine the marginal cost of adding a child-dependent to an insurance plan, which we calculate as the difference between and the cost of a family plan and the cost of a plan in the absence of a child. We distinguish between coverage for spouses or other dependent adults and coverage for children. Second, we calculate the benefit of excluding this additional amount of income from taxation, depending on the family's tax bracket. Because families in different tax brackets will benefit differently from this provision, the value of the benefit is equal to what the family might pay in taxes if health insurance was not excluded from taxable income, less the smaller amount the family pays in taxes when the health insurance is excluded from taxable income. Estimates of health insurance premium costs are based on the HIPSIM 2011 baseline. Use of the NBER model, based on the 2009 tax year, allowed us to take into account loss of eligibility for EITC and other credits as taxable income increases. Based on this methodology, we estimate that 12 percent of the health insurance exclusion benefit can be attributed to children, representing \$19.4 billion in 2011.

Unemployment Benefits. Unemployment benefits are not classified as children's spending in the *Kids' Share* analysis because benefits do not generally increase with the presence of children. In light of the increasing importance of these benefits during the recession, however, we decided to further investigate the issue of dependent allowances in those states that provide increased benefits for workers with children. While some states have provided dependent allowances for decades, two additional states began doing so in 2010; while one of these did so for only one year, one continued in 2011, bringing the number of states with dependent allowances to 14.

Unfortunately, there are no good data on the amount of unemployment benefits provided in the form of dependent allowances to minor children in these 14 states. However, by combining data from various sources, we arrived at a ballpark estimate of roughly 1 percent of total unemployment benefits spent on such allowances. In 2011, 1 percent of federal funding for unemployment compensation comes to \$1.2 billion; the amount would be much less in years with lower unemployment.

The estimate that 1 percent of unemployment benefits are paid because of dependent allowances is based on three estimates. First, we estimate that dependent allowances are available in states that collectively represent about a third (35 percent) of all unemployment benefits paid according to data for June 2011.⁶ Second, we estimate that 30 percent of the benefits in those states are paid to unemployed recipients with children.⁷ Third, we estimate that

⁶ The 14 states are Alaska, Connecticut, Illinois, Iowa, Maine, Maryland, Massachusetts, Michigan, New Jersey, New Mexico, Ohio, Pennsylvania, Rhode Island, and Tennessee. We estimate that these states received about 35 percent of total regular and emergency unemployment benefits paid out in June 2011, drawing from data downloaded from the Department of Labor's web site. See "Monthly Program and Financial Data" found at <http://www.oui.doleta.gov/unemploy/claimssum.asp> [downloaded 5/9/2012]. The data on Emergency Unemployment Compensation in October 2010 by state also were downloaded from the Department of Labor's web site, from a table called "Emergency Unemployment Compensation 2008," found at <http://www.oui.doleta.gov/unemploy/euc.asp> [downloaded 5/9/12].

⁷ Earlier analyses indicate that about 30 percent of the unemployed have children (Isaacs 2011). We make the heroic assumption that this 30 percent also applies to the *insured* unemployed and that the 30 percent applies to benefits as well as people (thereby implicitly assuming that parents with children under 18 and childless adults receive roughly the same average base-level benefits, before adjusting for dependent allowances).

families with children receive dependent allowances that are 11 percent of average weekly benefits.⁸ The 1 percent estimate is a result of multiplying these three estimates together.

Conclusion

In the section that follows, a summary table of expenditures in 2011 details the programs included in our analysis, estimated expenditures, and the share of the expenditure going to children. Sections III–X explain the specific data sources, calculations, and methodological assumptions made in each program included in the report. These descriptions indicate any adaptations of our general methodology at the program level and identify specific changes in the calculation of estimates from previous years.

⁸ In 12 of the 14 states providing an allowance, the amount ranges from \$5 to \$25 a week per child. See U.S. Department of Labor, 2011 Comparison of State Laws, table 3-10, <http://workforcesecurity.doleta.gov/unemploy/pdf/uilawcompar/2011/monetary.pdf> [downloaded 5/9/2012]. By comparison, average weekly benefits for both regular and emergency employment benefits averaged roughly \$300 in June 2011, though there is considerable variation across states. Assuming the average parent receiving unemployment benefits has 1.9 children (Isaacs 2011), we estimated weekly benefit amount of \$8.00 to \$47.50, after modest adjustment for state caps on family benefits. Our state-by-state analysis indicates that these amounts correspond to dependent allowances ranging from 2 to 20 percent of average weekly benefits and averaging 11 percent across the 14 states.

Summary Table of Multipliers and Expenditures in 2011

	Multipliers	Expenditures (in millions)	
	All Children	TOTAL	All Children
Total		1,591,598	444,748
INCOME SECURITY		874,176	53,127
Social Security			
Old Age and Survivors' Trust Fund	0.02	599,372	14,066
Disability Trust Fund	0.06	131,571	7,261
Temporary Assistance for Needy Families			
Cash	0.75	7,420	5,566
Non-Cash	0.75	10,820	8,117
Child Support Enforcement	1.00	3,725	3,725
Supplemental Security Income	0.19	56,462	10,980
Railroad Retirement	0.00	10,966	23
Veterans' Benefits			
Compensation and DIC	0.04	5,666	231
Disability	0.07	46,827	3,090
Non-Service Connected Death (Pension)	0.05	1,346	66
NUTRITION		101,911	59,897
Supplemental Nutrition Assistance Program	0.47	77,637	36,749
Child Nutrition	0.99	17,284	17,181
Special Supplemental Food (WIC)	0.88	6,787	5,961
Commodity Supplemental Food	0.03	203	6
HOUSING		37,966	9,774
Low Income Home Energy Assistance	0.25	4,419	1,116
Low-Rent Public Housing	0.26	4,620	1,193
Section 8 Low-Income Housing Assistance	0.26	28,435	7,343
Rent Supplement	0.25	45	11
Rental Housing Assistance	0.25	447	110
TAX CREDITS/EXEMPTIONS		190,590	144,200
Earned Income Tax Credit (tax expenditures)	0.92	1,172	1,084
EITC Outlays	0.92	55,652	51,382
Dependent Care Credit	0.97	4,200	4,074
Child Tax Credit (tax expenditures)	1.00	23,410	23,410
CTC Outlays	1.00	22,691	22,691
Dependent Exemption	1.00	34,875	34,875
Exclusion of Employer-Provided Child Care	1.00	840	840
Employer-Provided Child Care Credit	1.00	10	10
Assistance for Adopted Foster Children	1.00	500	500
Adoption Credit and Exclusion	1.00	1,200	1,200
Adoption Outlays (2010 & 2011)	1.00	1,150	1,150
Qualified Zone Academy Bonds	1.00	210	210
Qualified Zone Academy Outlays	1.00	430	430
Qualified School Construction Bonds	1.00	200	200

Qualified School Construction Outlays	1.00	10	10
Exclusion of Certain Foster Care Payments	1.00	410	410
Exclusion for Public Assistance Benefits	0.47	670	316
Exclusion for Social Security Retirement and Dependents & Survivors' Benefits	0.02	30,070	706
Exclusion for Social Security Disability Benefits	0.06	7,690	424
Exclusion for Veterans' Death Benefits and Disability Compensation	0.05	5,200	278
HEALTH		289,712	87,922
Medicaid	0.27	274,964	73,853
Vaccines for Children	1.00	3,674	3,674
Maternal and Child Health (Block Grant)	0.75	572	429
Immunization	0.91	877	798
Children's Mental Health Services	0.96	118	113
Healthy Start	0.31	91	28
Emergency Medical Services for Children	1.00	18	18
SCHIP	0.96	8,629	8,284
Universal Newborn Hearing	1.00	17	17
PREP and Abstinence Education	1.00	95	95
Birth Defects/Developmental Disabilities	0.64	129	82
Children's Graduate Medical Education	1.00	234	234
Lead Hazard Reduction	1.00	174	174
Health Insurance Exchanges	0.10	0	0
Home Visiting	1.00	36	36
School-Based Health Care ACA	1.00	85	85
SOCIAL SERVICES		25,563	24,250
Social Services (Block Grant)	0.54	1,745	941
Community Services Block Grant	0.38	822	313
Children and Families Services Programs	1.00	559	559
Head Start	1.00	8,367	8,367
Child welfare services and training	1.00	302	302
Foster Care	1.00	4,373	4,373
Guardianship	1.00	28	28
Adoption Assistance	1.00	2,318	2,318
Independent Living	1.00	137	137
Child Care and Development Block Grant	1.00	2,984	2,984
Child Care Entitlement to States	1.00	3,100	3,100
Juvenile Justice	1.00	333	333
Missing Children	1.00	58	58
Family Preservation and Support	1.00	384	384
Children's Research and Technical Assistance	1.00	51	51
EDUCATION		68,886	64,119
Dependents' Schools Abroad	1.00	1,225	1,225
State Fiscal Stabilization Fund	0.72	12,428	8,948
Education Jobs Fund	1.00	5,056	5,056
Safe Routes to Schools	1.00	183	183
Impact Aid	1.00	1,335	1,335
Vocational (and Adult) Education	0.48	1,968	942
Accelerating Achievement and Ensuring Equity (Title I)	1.00	19,536	19,536
School Improvement	1.00	5,443	5,443
Indian Education			

Department of Education	1.00	122	122
Bureau of Indian Affairs Schools	0.83	584	482
Johnson-O'Malley assistance	1.00	13	13
Education construction	1.00	141	141
English Language Acquisition	1.00	782	782
Education for the Handicapped/Special Education	1.00	17,062	17,062
Domestic schools	1.00	450	450
Institute of Education Sciences	0.77	686	526
Innovation & Improvement	1.00	1,035	1,035
Safe Schools & Citizenship Education	1.00	433	433
Hurricane Education Recovery	1.00	28	28
Junior ROTC	1.00	378	378
TRAINING		2,794	1,460
Job Corps	0.46	1,659	707
Youth Offender Grants	1.00	27	27
WIA Youth Formula Grants	0.68	1,002	685
YouthBuild Grants	0.38	106	41

III. INCOME SECURITY PROGRAMS

Program	Social Security
Program Description	See CFDA #96.004 See CFDA #96.001
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$730,943
All Children	\$21,327
Multipliers	<i>OASI</i>
All Children	0.02
	<i>DI</i>
All Children	0.06
Data Sources & Methodology	
Program Expenditures	OASI: OMB's Appendix to the Federal Budget, FY 2013, p. 1282 (Social Security Administration—Federal OASI Trust Fund—Total Outlays (net)). DI: OMB's Appendix to the Federal Budget, FY 2013, p. 1283 (Social Security Administration—Federal DI Trust Fund—Total Outlays (net)).
Multipliers	
All Children	The Social Security Administration reports benefits for children under 18, so 17 was used as the upper age limit for this program. The estimated percentage of benefits going to children under 18 was based on total monthly benefit data from Annual Statistical Supplement of the Social Security Bulletin. To access these tables, go to http://www.ssa.gov/policy/docs/statcomps/ , Table 5.A4 and 5.F4. We use a three year average to estimate the 2011 multiplier, as 2011 data was not yet available.
Notes	
Projections	Projected expenditures are from CBO's <i>Updated Budget Projections: Fiscal Years 2012 to 2022</i> (March 13 2012). http://www.cbo.gov/publication/43119
Historical Estimates	Expenditure data were drawn from OMB's Appendix to the Budget for all years. The "All Children" multiplier was calculated as benefits for children under age 18 divided by total benefits, as reported in the 2009 Annual Statistical Supplement to the Social Security Bulletin.
Changes Made This Year	
Other	

III. INCOME SECURITY PROGRAMS

Program	Temporary Assistance for Needy Families
Program Description	See CFDA #93.558
Categories Major Program Area Eligibility Limitations Benefit Type (Cash) Benefit Type (Non-Cash) Spending Type	Income Security Means-Tested Cash In-Kind Mandatory
Expenditures (millions) Total Program All Children Total Program All Children	<i>Cash</i> \$7,420 \$5,566 <i>Non-Cash</i> \$10,820 \$8,117
Multipliers All Children	0.75
Data Sources & Methodology Program Expenditures Multipliers All Children	Administrative and benefit expenditures: OMB's Appendix to the Federal Budget, FY 2013, p. 511 (Dept of Health and Human Services—Temporary Assistance to Needy Families—Total Outlays (net)). Child support reimbursements: Use CBO supplemental data for "Child Support Collections," line item "Federal Share." In 2010, the CBO projection from the January 2010 baseline was used. Contingency fund: OMB's Appendix to the Federal Budget, FY 2013, p. 512 (Dept of Health and Human Services—Contingency Fund—Total Outlays (net)). In most states children over 17 are not eligible for cash assistance, but in a few states students as old as 21 are eligible, therefore 21 rather than 18 was used as the upper age limit for children in this program. The multiplier was calculated as the portion of total recipients that are children, using FY 2010 TANF caseload data from the Administration for Children and Families web site at http://www.acf.hhs.gov/programs/ofa/data-reports/index.htm (MOE & SSP caseloads are not included). Note that while roughly half of TANF expenditures go toward non-cash assistance, the caseload data only include cases receiving cash assistance. However, since reliable data on the non-cash caseload are not available, we have calculated the multipliers based on the cash-assistance caseload.
Notes Projections Historical Estimates Changes Made This Year Other	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13, 2012). http://www.cbo.gov/publication/43119 . The TANF supplemental table supplies projected outlays for both administration and benefits expenditures and contingency fund expenditures. The Child Support Collections table supplies projected outlays for reimbursement from child support (see federal share of collections retained by government). TANF and contingency fund expenditures are from OMB's Appendix to the Federal Budget for earlier years. Child support reimbursements from 1995 onward were taken from the "Financial Overview" table of various Annual Reports of the Office of Child Support Enforcement

III. INCOME SECURITY PROGRAMS

Program	Child Support Enforcement
Program Description	See CFDA #93.563
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$3,725
All Children	\$3,725
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p 512 (Dept of Health and Human Services - Payments to States for Child Support Enforcement and Family Support Programs).
Multipliers	
All Children	The data source used for the age-break multipliers includes children as old as 20, so 20 rather than 18 was used as the upper age limit for this program. All expenditures were assumed to be for children. Note that some cases may be pursued even after the child has become an adult. However, due to lack of reliable information to identify the expenditures on these cases and the likelihood that average expenditures for these cases are significantly lower than other cases, we did not attempt to subtract these expenses.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 . See "Child Support Administration" under "Child Support Enforcement."
Historical Estimates	For 1980–90, expenditures are available in various Green Book editions (1980: 1998 Green Book, table Child 8-1; 1985: 1994 Green Book, table 11-1; 1990: 2004 Green Book, table 8-1; note that the 1980 number has been revised from the hard copy of the 1980 OCSE Annual Report). For 1995 onward, expenditures were taken from the "Federal Share of Administrative Expenditures" table of various Annual Reports of the Office of Child Support Enforcement (http://www.acf.hhs.gov/programs/cse/pubs/index.html#annual).
Changes Made This Year	
Other	

III. INCOME SECURITY PROGRAMS

Program	SSI
Program Description	See CFDA #96.006
Categories	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$56,462
All Children	\$10,980
Multipliers	
All Children	0.19
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p 1279 (Social Security Administration—Supplemental Security Income Program—Outlays (net)). Note that net outlays are used rather than gross in order to exclude state expenditures for state supplements.
Multipliers	
All Children	The SSI program defines children as persons under 18, so 17 was used as the upper age limit for this program. CBO Supplemental Data (Jan 2012) was used to calculate the portion of total benefit outlays that go to children.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 . See "Total, SSI Mandatory Outlays" in the supplemental data for Supplemental Security Income.
Historical Estimates	Expenditure data are from OMB's Appendix to the Federal Budget for earlier years. Also, for years before 2003, the "All Children" multiplier was calculated using data from the Social Security Administration's Annual Statistical Supplements, as the portion of total benefit outlays that go to children.
Changes Made This Year	
Other	

III. INCOME SECURITY PROGRAMS

Program	Railroad Retirement
Program Description	See CFDA #57.001
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$10,966
All Children	\$23
Multipliers	
All Children	0.002
Data Sources & Methodology	
Program Expenditures	When possible, data should be obtained directly from statistical table B3 on the Railroad Retirement Board's web site (http://www.rrb.gov/act/Yearly_Data.asp). When not available, we used the supplemental data from CBO's Budget Projections. As data was not available for FY2011, the 2011 figure comes from CBO's March 2011 projections.
Multipliers	Data reported by the Railroad Retirement Board show the portion of recipient children under 18, so 17 was used as the upper age limit for this program. Statistical tables B3 and B24 on the Railroad Retirement Board's web site (http://www.rrb.gov/act/statistical_tables.asp) show total payments and payments to children (table B3) and the percentage of recipient children who are under 18 (table B24). The multiplier was calculated as the portion of total expenditures that went to children under 18. Since the latest data available was for FY2010, the FY2011 multiplier was calculated as an average of the multiplier for years 2008-2010.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 . See "Total Benefit Outlays" in the supplemental data for Railroad Retirement.
Historical Estimates	For years before 2003, data are available in the 2004 Green Book, table 5-2, p. 5-8. For 2003 and later, statistical tables B3 and B24 from the Railroad Retirement Board's site are used to get total expenditures (B3) and to compute the "All Children" multiplier (B3 and B24). RRB statistical tables for several years can be viewed on the RRB's historical data site at http://www.rrb.gov/act/historical.asp .
Changes Made This Year	
Other	

III. INCOME SECURITY PROGRAMS

Program	Veteran's Benefits
Program Description	See CFDA #64.110 See CFDA #64.109 See CFDA #64.104 See CFDA #64.105
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Income Security Not Means-Tested Cash Mandatory
Expenditures (millions) Total Program All Children	\$53,839 \$3,388
Multipliers All Children All Children All Children	<i>Compensation and DIC</i> 0.04 <i>Disability</i> 0.07 <i>Non-Service Connected Death (Pension)</i> 0.05
Data Sources & Methodology Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p 1132 (Dept of Veterans Affairs—Compensation and Pensions—Obligations). We used compensation obligations for survivors for "Compensation and DIC," compensation obligations for veterans for "Disability," and pension obligations for survivors for "Non-Service Connected Death." Total outlays were allocated to these three programs based on the amount of obligations associated with each program.
Multipliers All Children	Children 18–23 can receive benefits if they are students, so 23 is used as the upper age limit for this program. Based on data supplied by the National Center for Veterans Analysis and Statistics, estimates were made of expenditures on children in each of the three parts of this program. The multipliers were then calculated as the portion of total expenditures that went to children. Because the most recent year for which data was available from the Department of Veterans Affairs was 2007, the current multiplier was estimated as the average of the last three years.
Notes Projections Historical Estimates Changes Made This Year Other	Though mandatory, this block grant is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. For years before 1999, expenditure data were taken from the Veterans Administration's Annual Reports. Starting in 1999 they were taken from OMB's Appendix to the Federal Budget.

IV. NUTRITION PROGRAMS

Program	Supplemental Nutrition Assistance Program
Program Description	See CFDA #10.551
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$77,637
All Children	\$36,749
Multipliers	
All Children	0.47
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 176.
Multipliers	
All Children	Children in this program are under 18. We used the proportion of benefits that go to children, according to data from <i>Characteristics of Supplemental Nutrition Assistance Program Households</i> . The link to the reports is available on the USDA/FNS web site: http://www.fns.usda.gov/oane/MENU/Published/snap/SNAPPartHH.htm . We use the average multiplier of fiscal years 2008 - 2010 as the 2011 multiplier.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 .
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Multiplier estimates from 1997 to 2007 use data from earlier versions of the <i>Characteristics of Food Stamp Participants</i> report. Before 1997, prorated total monthly benefits for participants are not available, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS web site. Note that household data are available back to 1975, but not participant data. Because the proportion of households with children is significantly higher than participants that are children, this number cannot be used. Because the proportion of participants that are children has remained steady over time, the 1980 number is used for 1965–75.
Changes Made This Year	
Other	

IV. NUTRITION PROGRAMS

Program	Child Nutrition
Program Description	See CFDA #10.553 (School Breakfast Program) See CFDA #10.555 (National School Lunch Program) See CFDA #10.558 (Child and Adult Care Food Program) See CFDA #10.559 (Summer Food Service Program) See CFDA #10.560 (State Administrative Expenses) See CFDA #10.556 (Special Milk)
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Nutrition Means-Tested In-Kind Mandatory
Expenditures (millions) Total Program All Children	\$17,284 \$17,181
Multipliers All Children	0.99
Data Sources & Methodology Program Expenditures Multipliers All Children	OMB's Appendix to the Federal Budget, FY 2013, p. 178. Children 18 and under are included in the estimates of the child nutrition programs, which include, among other programs, the National School Lunch Program (NSLP), the School Breakfast Program (SBP), the Child and Adult Care Food Program (CACFP), and the Summer Food Service Program (SFSP), and Special Milk. Adults participating in CACFP are subtracted out of the multiplier based on the percent of meals for adults out of all meals served.
Notes Projections Historical Estimates Changes Made This Year Other	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 . OMB's Appendix to the Federal Budget, earlier years.

IV. NUTRITION PROGRAMS

Program	WIC
Program Description	See CFDA #10.557
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$6,787
All Children	\$5,961
Multipliers	
All Children	0.88
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 179.
Multipliers	
All Children	We assume that benefits to children in WIC include children age 0–5, breastfeeding women, and pregnant and breastfeeding women under age 18. We excluded 12 percent of benefits estimated to go to pregnant and postpartum women 18 and older. Data sources include administrative data on participants for 2011, participant data from <i>WIC Participants and Program Characteristics 2010</i> , a biennial report, with detailed data on age of participants, and food costs data from <i>WIC Food Package Costs and Rebate Summary: Fiscal Year 2005</i> ; both reports are on the Food and Nutrition Service web site (www.fns.usda.gov/oane).
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

Program	Commodity Supplemental Food
Program Description	See CFDA #10.565
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$203
All Children	\$6
Multipliers	
All Children	0.03
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, pp. 179-180.
Multipliers	
All Children	Children age 0–5 and breastfeeding women are included in the estimates for this program. We used data from the FNS web site to estimate the portion of participants who are nonelderly. We also used the same methodology as in the WIC multiplier to exclude pregnant and postpartum women age 18 and older. http://www.fns.usda.gov/pd/fdpart.htm
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

V. HOUSING PROGRAMS	
Program	Low Income Home Energy Assistance
Program Description	See CFDA #93.568
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$4,419
All Children	\$1,116
Multipliers	
All Children	0.25
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, 513.
Multipliers	
All Children	We estimated the percent of benefits that go to households with children ages 18 and under using Current Population Survey data from CY2010. We assume an equal benefit per person in order to allocate benefits to children within households. Since data is available through 2010, 2011 multiplier is an average of the previous three years.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Multipliers from 1994–2007 were calculated using the Current Population Survey for that year (same methodology as for the current year). For years prior to 1994, CPS data was not available, so we used an average of the 1994, 1995, and 1996 multipliers.
Changes Made This Year	
Other	

Program	Public Housing
Program Description	See CFDA #14.850
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$4,620
All Children	\$1,193
Multipliers	
All Children	0.26
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 610.
Multipliers	
All Children	An estimate of the share of housing benefits allocated to children under 18 was estimated using 2008 Current Population Survey data augmented by TRIM-3 to adjust for under- and over- reporting of program participation. We used an average of estimates from 2007 and 2008 for benefits allocated to children in 2011.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, <i>A Picture of Subsidized Households</i> . For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	
Other	

V. HOUSING PROGRAMS

Program	Section 8 Low-Income Housing Assistance
Program Description	Includes CFDA #14.871
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$28,435
All Children	\$7,343
Multipliers	
All Children	0.26
Data Sources & Methodology	
Program Expenditures	Section 8 outlays are not broken out in the budget appendix. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). OMB's Appendix to the Federal Budget, FY 2013, pp. 605-610.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendices. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). For years before FY 2008, we used OMB's Appendix to the Federal Budget. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, A Picture of Subsidized Households. For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	
Other	

V. HOUSING PROGRAMS	
Program	Rent Supplement
Program Description	See CFDA #14.149
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$45
All Children	\$12
Multipliers	
All Children	0.26
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 632.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. OMB's Appendix to the Federal Budget, earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, <i>A Picture of Subsidized Households</i> . For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Historical Estimates	
Changes Made This Year	
Other	

Program	Rental Housing Assistance
Program Description	See CFDA #14.103
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$447
All Children	\$115
Multipliers	
All Children	0.26
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 632.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. OMB's Appendix to the Federal Budget, earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, <i>A Picture of Subsidized Households</i> . For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Historical Estimates	
Changes Made This Year	
Other	

VI. TAX PROGRAMS	
Program	EITC
Program Description	See description provided by the Tax Policy Center
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Refundable Portion</i>
Total Program	\$55,652
All Children	\$51,382
	<i>Non-Refundable Portion</i>
Total Program	\$1,172
All Children	\$1,084
Multipliers	<i>Refundable Portion</i>
All Children	0.92
	<i>Non-Refundable Portion</i>
All Children	0.92
Data Sources & Methodology	
Program Expenditures	The nonrefundable portion is taken from OMB's Analytical Perspectives, FY2013, p. 252, Table 17-1. (Income Security Section). The refundable (outlay) portion is taken from OMB's Historical Tables, FY2013, Table 8.5, p.159.
Multipliers All Children	We excluded benefits to childless households, an estimated 2.7 percent of all benefits according to calculations from the Tax Policy Center using IRS SOI data (http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559). In addition, based on data from the TRIM3 Model of 2008 EITC expenditure, we estimated that 5 percent of the benefits going to households with children were going to children age 19–23. Therefore, for all years the multiplier for "all children" (defined as age 0–18) was calculated as $0.973 \times 0.95 = 0.925$.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2022. Estimates for the earned income tax credit are calculated by tabulating credits (which has an identical effect as modeling its repeal because the EITC is fully refundable). 2021-2 value is increased at the average growth rate of the tax expenditure from 2016-2020.
Historical Estimates	Tax expenditures for earlier years were taken from OMB's Analytical Perspectives. Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5).
Changes Made This Year	
Other	

VI. TAX PROGRAMS	
Program	Child and Dependent Care Credit
Program Description	See description provided by the Tax Policy Center
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$4,200
All Children	\$4,074
Multipliers	
All Children	0.97
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2013, p. 243. (Training, employment, and social services section).
Multipliers	
All Children	The Family Support Act of 1988 reduced to 13 the age cutoff of a child for whom the dependent care credit may be claimed, so 12 is used as the upper age limit for this program. This credit can also be used for non-children dependents, and that portion of the credit has no age limit. In consultation with Adam Carasso, former coauthor in the budget series, and with experts in the Tax Policy Center, we estimated that 3 percent of this credit goes to older dependents, and 97 percent goes to children (Carasso 2008).
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the child and dependent care tax credit are calculated by repealing each provision. 2021-2 value is increased at the average growth rate of the tax expenditure from 2016-2020.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	We confirmed the 97% multiplier for all children through conversation with Elaine Maag (2012).

VI. TAX PROGRAMS	
Program	Child Tax Credit
Program Description	See description provided by the Tax Policy Center
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Refundable Portion</i>
Total Program	\$22,691
All Children	\$22,691
	<i>Non-Refundable Portion</i>
Total Program	\$23,410
All Children	\$23,410
Multipliers	<i>Refundable Portion</i>
All Children	1.00
	<i>Non-Refundable Portion</i>
All Children	1.00
Data Sources & Methodology	
Program Expenditures	The nonrefundable portion is taken from OMB's Analytical Perspectives, FY2013, p. 243. (Training, employment, and social services section). The refundable (outlay) portion is taken from OMB's Historical Tables, FY2013, Table 8.5, p.159.
Multipliers	
All Children	Only children up to age 16 are eligible for this benefit. All expenditures were assumed to be for children.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the child tax credit are calculated by repealing each provision. 2021-2 value is increased at the average growth rate of the tax expenditure from 2016-2020.
Historical Estimates	Tax expenditures for earlier years were taken from OMB's Analytical Perspectives. Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5).
Changes Made This Year	
Other	

VI. TAX PROGRAMS	
Program	Dependent Exemption
Program Description	A qualifying child dependent is a child under age 19 supported by a tax filer for more than half of a calendar year. The tax law stipulates five tests to determine whether a filer may claim a child as a dependent and thus qualify for an exemption: a relationship test, a joint return test, a citizen-or-resident test, an income test, and a support test.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$34,875
All Children	\$34,875
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the dependent exemption are calculated by repealing each provision. 2021 value is increased at the average growth rate of the tax expenditure from 2016-2020.
Historical Estimates	Before 2005, estimates were derived from Statistics of Income data. Starting in 2005, estimates came from the Urban-Brookings Tax Policy Center Microsimulation Model (various versions). Expenditures previously calculated for 1995–2004 were then multiplied by an adjustment factor so as to better align with these new estimates from the TPC model.
Changes Made This Year	
Other	

VI. TAX PROGRAMS	
Program	Exclusion of Employer-Provided Child Care
Program Description	See description provided by the Tax Policy Center
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$840
All Children	\$840
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2013, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children. To qualify for this exclusion, children must meet the same age requirements as for the child and dependent tax credit, so the maximum age for this program is 12.
Notes	
Projections	Projections to 2017 are based on OMB projections (Analytical Perspectives, FY 2013, p. 251). 2017-21 were estimated by applying the average annual growth rate from 2013–17 to the 2017 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

VI. TAX PROGRAMS	
Program	Employer-Provided Child Care Credit
Program Description	Under Section 45f of 20EGTRRA (Public Law 107-16), businesses may claim a tax "credit equal to 25 percent of qualified expenses for employee child care and 10 percent of qualified expenses for child care resource and referral services. Employer deductions for such expenses are reduced by the amount of the credit. The maximum total credit is limited to \$150,000 per taxable year" (OMB's 2007 Analytical Perspectives, p. 309).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$10
All Children	\$10
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2013, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children. Further, it was assumed that most children enrolled in employer-provided child care are under 13 (i.e., identical to the age cutoff for the exclusion for employer-provided child care).
Notes	
Projections	This program is projected to end after 2012. Projections are based on OMB projections (Analytical Perspectives, FY 2013, p. 251).
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

Program	Assistance for Adopted Foster Children
Program Description	"Taxpayers who adopt eligible children from the public foster care system can receive monthly payments for the children's significant and varied needs and a reimbursement of up to \$2,000 for nonrecurring adoption expenses. These payments are excluded from gross income" (OMB's 2007 Analytical Perspectives, p. 309).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$500
All Children	\$500
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2013, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	Projections to 2017 are based on OMB projections (Analytical Perspectives, FY 2013, p. 251). 2018–22 were estimated by applying the average annual growth rate from 2013–17 to the 2017 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

VI. TAX PROGRAMS	
Program	Adoption Credit and Exclusion
Program Description	See page 32 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Non-Refundable Portion</i>
Total Program	\$1,200
	<i>Refundable Portion</i>
Total Program	\$1,150
All Children	\$1,150
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2013, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	We continue to hold expenditures constant from 2018-2022.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	For the first time in 2010, this credit has a refundable portion. OMB estimates the refundable portion to be \$940 in 2010.
Other	

Program	Qualified Zone Academy Bonds
Program Description	Qualified Zone Academy Bonds (QZABs) have been in place since 1997 and are used for renovation, purchase of technology, developing challenging curriculum, training quality teachers. For more information, see http://www2.ed.gov/programs/qualifiedzone/faq.html .
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Non-Refundable Portion</i>
Total Program	\$210
All Children	\$210
	<i>Refundable Portion</i>
Total Program	\$430
All Children	\$430
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2013, p. 243 (Education section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	We use the projected growth rate as calculated by the Joint Committee on Taxation for expenditures from 2017 to 2021, and hold this rate constant in 2022. http://www.jct.gov/x-19-09.pdf
Historical Estimates	OMB's Analytical Perspectives from previous year's budgets were used to obtain the expenditures going back to 1997.
Changes Made This Year	
Other	

VI. TAX PROGRAMS	
Program	Qualified School Construction Bonds
Program Description	Part of the American Recovery and Reinvestment Act, Qualified School Construction Bonds (QSCB) provide tax credits on bond interest for bonds purchased for school construction, renovation, modernization, or the purchase of land to be used for construction. For more information, see http://www.irs.gov/pub/irs-drop/n-09-35.pdf .
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Non-Refundable Portion</i>
Total Program	\$200
All Children	\$200
	<i>Refundable Portion</i>
Total Program	\$10
All Children	\$10
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2013, p. 243 (Education section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	We use the projected growth rate as calculated by the Joint Committee on Taxation for expenditures from 2017 to 2021, and hold this rate constant in 2022. http://www.jct.gov/x-19-09.pdf
Historical Estimates	As part of ARRA, there are no expenditures prior to 2009.
Changes Made This Year	
Other	

Program	Exclusion of Certain Foster Care Payments
Program Description	Under the Tax Reform Act of 1986 (Public Law 99-514), compensation paid to foster parents for providing "a home and care for children who are wards of the state...is excluded from their gross incomes of foster parents; the expenses they incur are nondeductible." The Fairness for Foster Care Families Act of 2001 expanded the scope of payments qualifying for this exclusion (OMB's 2007 Analytical Perspectives, p. 309).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$410
All Children	\$410
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2013, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	Projections to 2017 are based on OMB projections (Analytical Perspectives, FY 2013, p. 251). 2018–22 were estimated by applying the average annual growth rate from 2013–17 to the 2017 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

VI. TAX PROGRAMS	
Program	Exclusion for Public Assistance Benefits
<p>Program Description</p>	<p>Although “there is no specific statutory authorization, a number of revenue rulings under Code section 61 have held that specific types of public assistance payments are excludable from gross income. Revenue rulings generally exclude government transfer payments from income because they are considered to be general welfare payments...Cash payments come mainly from the AFDC and Supplemental Security Income (SSI) Programs. In-kind payments include food stamps, Medicaid, and housing assistance. None of these payments is subject to income tax” (Green Book 2004, 13-42).</p>
<p>Categories</p> <p>Major Program Area</p> <p>Eligibility Limitations</p> <p>Benefit Type</p> <p>Spending Type</p>	<p>Tax Programs</p> <p>Means-Tested</p> <p>Cash</p> <p>Tax Program</p>
<p>Expenditures (millions)</p> <p>Total Program</p> <p>All Children</p>	<p>\$670</p> <p>\$316</p>
<p>Multipliers</p> <p>All Children</p>	<p>0.47</p>
<p>Data Sources & Methodology</p> <p>Program Expenditures</p> <p>Multipliers</p> <p>All Children</p>	<p>OMB's Analytical Perspectives, FY 2013, p. 244 (Income security section).</p> <p>Since cash public assistance includes primarily TANF and SSI, we used the average of the multipliers for those two programs as the multiplier for this expenditure. Note that in some states children as old as 21 are eligible for TANF, meaning 21 is the upper limit for this multiplier.</p>
<p>Notes</p> <p>Projections</p> <p>Historical Estimates</p> <p>Changes Made This Year</p> <p>Other</p>	<p>Projections to 2017 are based on OMB projections (Analytical Perspectives, FY 2013, p. 251). 2018–22 were estimated by applying the average annual growth rate from 2013–17 to the 2017 projection and scaling for CBO-OMB GDP differences.</p> <p>Expenditures for earlier years were taken from OMB's Analytical Perspectives.</p>

Program	Exclusion for Social Security Retirement and Dependents & Survivors' Benefits
<p>Program Description</p>	<p>See page 35 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007</p>
<p>Categories</p> <p>Major Program Area</p> <p>Eligibility Limitations</p> <p>Benefit Type</p> <p>Spending Type</p>	<p>Tax Programs</p> <p>Not Means-Tested</p> <p>Cash</p> <p>Tax Program</p>
<p>Expenditures (millions)</p> <p>Total Program</p> <p>All Children</p>	<p>\$30,070</p> <p>\$706</p>
<p>Multipliers</p> <p>All Children</p>	<p>0.02</p>
<p>Data Sources & Methodology</p> <p>Program Expenditures</p> <p>Multipliers</p> <p>All Children</p>	<p>OMB's Analytical Perspectives, FY 2013, p. 244 (Social Security section). Note that expenditures for retired workers are listed separately from expenditures for dependents and survivors.</p> <p>Assumed to be the same as the OASI portion of Social Security (maximum age of 17).</p>
<p>Notes</p> <p>Projections</p> <p>Historical Estimates</p> <p>Changes Made This Year</p> <p>Other</p>	<p>Projections to 2017 are based on OMB projections (Analytical Perspectives, FY 2013, p. 251). 2018–22 were estimated by applying the average annual growth rate from 2013–17 to the 2017 projection and scaling for CBO-OMB GDP differences.</p> <p>Expenditures for earlier years were taken from OMB's Analytical Perspectives.</p>

VI. TAX PROGRAMS	
Program	Exclusion for Social Security Disability Benefits
<p>Program Description</p> <p>Categories Major Program Area Eligibility Limitations Benefit Type Spending Type</p> <p>Expenditures (millions) Total Program All Children</p> <p>Multipliers All Children</p> <p>Data Sources & Methodology Program Expenditures Multipliers All Children</p> <p>Notes Projections Historical Estimates Changes Made This Year Other</p>	<p>“Benefit payments from the Social Security Trust Fund for disability are partially excluded from a beneficiary’s gross incomes” (OMB’s 2007 Analytical Perspectives, p. 312). See Exclusion for Social Security Retirement and Dependents’ & Survivors’ Benefits descriptions for further information.</p> <p>Tax Programs Not Means-Tested Cash Tax Program</p> <p>\$7,690 \$424</p> <p>0.06</p> <p>OMB’s Analytical Perspectives, FY 2013, p. 244 (Social Security section). Assumed to be the same as the DI portion of Social Security (maximum age of 17).</p> <p>Projections to 2017 are based on OMB projections (Analytical Perspectives, FY 2013, p. 251). 2018–22 were estimated by applying the average annual growth rate from 2013–17 to the 2017 projection and scaling for CBO-OMB GDP differences. Expenditures for earlier years were taken from OMB’s Analytical Perspectives.</p>

Program	Exclusion for Veterans Death Benefits and Disability Compensation
<p>Program Description</p> <p>Categories Major Program Area Eligibility Limitations Benefit Type Spending Type</p> <p>Expenditures (millions) Total Program All Children</p> <p>Multipliers All Children</p> <p>Data Sources & Methodology Program Expenditures Multipliers All Children</p> <p>Notes Projections Historical Estimates Changes Made This Year Other</p>	<p>“All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income” (OMB’s 2007 Analytical Perspectives, p. 312).</p> <p>Tax Programs Not Means-Tested Cash Tax Program</p> <p>\$5,200 \$278</p> <p>0.05</p> <p>OMB’s Analytical Perspectives, FY 2013, p. 244 (Veterans benefits and services section). Assumed to be the same as Veterans Compensation and DIC and Veterans Disability (under age 24).</p> <p>Projections to 2017 are based on OMB projections (Analytical Perspectives, FY 2013, p. 251). 2018–22 were estimated by applying the average annual growth rate from 2013–17 to the 2017 projection and scaling for CBO-OMB GDP differences. Expenditures for earlier years were taken from OMB’s Analytical Perspectives.</p>

VII. HEALTH PROGRAMS	
Program	Medicaid
Program Description	See CFDA #93.778
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	N/A
All Children	\$73,853
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	The estimate for 2009 (the most recent year for which actual data are available) is based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data by the Urban Institute's Health Policy Center. The estimate includes all benefit payments to persons under 19, regardless of eligibility category (children, disabled, etc.) The federal share of these benefit payments is estimated based on federal/state spending on Medicaid in 2009 as reported by Kaiser State Health Facts (www.statehealthfacts.org). The estimate is adjusted to account for a children's share of Medicaid federal administrative costs (assuming a constant ratio of administrative costs to benefit payments across ages). The estimate for 2010 and 2011 (and subsequent years) is based on 100 percent of CBO's baseline benefit payments for children and 14.8 percent of CBO's baseline benefit payments for the blind and disabled and a children's share of administrative costs. The assumption that 14.8 percent of benefit payments for the disabled are to children under 19 is based on HPC tabulations of 2007, 2008 and 2009 MSIS data.
Multipliers All Children	Expenditures are estimated for children age 0–18, thus the multiplier is 1.
Notes	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). http://www.cbo.gov/budget/factsheets/factsheets2011.cfm . The estimate is a combination of 100 percent of benefit payments to children, 14.8 percent of benefit payments to the disabled, and a children's share of administrative costs. The assumption of 14.8 percent of disabled benefits going to individuals less than 19 is based on tabulations of MSIS data in 2007,2008 and 2009 as described above.
Historical Estimates	1970–85 expenditures were estimated by the authors of <i>Kids' Share 2007</i> . 1990–2004 estimates were provided by Mindy Cohen and Dawn Miller of the Urban Institute. 2005 estimates were provided by Alshadye Yemane of the Urban Institute; 2006-2007 were provided by Emily Lawson of the Urban Institute using the methodology described above.
Changes Made This Year Other	Medicaid spending on 0–18-year-olds includes some, but not all, birth and delivery costs. The multiplier does not include birth and delivery costs that are billed to the mother's Medicaid record, as is often the case. However, in some states, and in some instances, birth and delivery costs may be billed to the infant's Medicaid record, in which case they are included in our estimate. Estimates do not include disproportionate share hospital (DSH) payments.

VII. HEALTH PROGRAMS

Program	Vaccines For Children
Program Description	<p>The VFC Program, established by Section 1928 of the Social Security Act in 1994, serves children through 18 years of age who meet one of the following criteria: those without health insurance, those eligible for Medicaid, American Indian and Alaska Native children, and underinsured children who receive care through Federally Qualified Health Centers (FQHCs) or Rural Health Clinics (RHCs). Through VFC, CDC provides funding to 61 state and local public health immunization programs that include all 50 states, six city/urban areas, and five U.S. territories and protectorates. VFC funding supports the purchase of recommended pediatric and adolescent vaccines, development and management of the pediatric vaccine stockpile, and program operations. http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf</p>
<p>Categories Major Program Area Eligibility Limitations Benefit Type Spending Type</p>	<p>Health Means-Tested In-Kind Mandatory</p>
<p>Expenditures (millions) Total Program All Children</p>	<p>\$3,674 \$3,674</p>
<p>Multipliers All Children</p>	<p>1.00</p>
<p>Data Sources & Methodology Program Expenditures Multipliers All Children</p>	<p>OMB's Appendix to the Federal Budget, FY 2013, p. 493. We assume that all benefits go to children ages 0–18.</p>
<p>Notes Projections Historical Estimates Changes Made This Year Other</p>	<p>Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). http://www.cbo.gov/budget/factsheets/factsheets2011.cfm Outlays are from earlier versions of OMB's Appendix to the Federal Budget.</p>

VII. HEALTH PROGRAMS	
Program	Maternal and Child Health Block Grant
Program Description	See CFDA #93.994
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$572
All Children	\$429
Multipliers	
All Children	0.75
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 475
Multipliers	
All Children	Total funds from FY 2012 budget data are available at the Maternal and Child Health Bureau's web site (http://mchb.hrsa.gov/data/). The multiplier represents the percent of benefits going to children age 0–18, and excludes those older than 18, pregnant women, and the "all others" category.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. The 2008 MCHBG multiplier is applied to all previous years, as the block grant covers pregnant women and those older than 18.
Changes Made This Year	
Other	

Program	Immunization
Program Description	See CFDA #93.268
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$877
All Children	\$798
Multipliers	
All Children	0.910
Data Sources & Methodology	
Program Expenditures	CDC Justification of Estimates for Appropriation Committees, FY 2012, pp. 60. Specifically, funding listed under the Immunization and Respiratory Diseases: Section 317 Immunization Program, Program Implementation, and Pandemic and Seasonal Influenza. Included are also funding for the implementation of the Affordable Care Act. Report can be found here: http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2012_CDC_CJ_Final.pdf
Multipliers	
All Children	According to the CDC, "In 2010, nine percent of Section 317 funding was used to purchase adult vaccines." Therefore, we use a multiplier of 0.91 for all children under 19. http://www.cdc.gov/vaccines/vac-gen/policies/ipom/downloads/chp-07-adult-iz.pdf
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Outlays for FY2005–08 are available in CDC's Justification of Estimates for Appropriation Committees, FY 2010, pp. 39 and 53.
Changes Made This Year	
Other	

VII. HEALTH PROGRAMS

Program	Children's Mental Health Services
Program Description	Children's Mental Health Services promotes and ensures that the mental health needs of children and their families are met within the context of community-based systems of care. See http://mentalhealth.samhsa.gov/child/childhealth.asp .
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Health Not Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$118 \$113
Multipliers All Children	0.96
Data Sources & Methodology Program Expenditures Multipliers All Children	Estimates are provided by Dr. Gary Blau and Bridgitte Manteuffel of the Center for Mental Health Services of HHS. Multiplier represents the percent of children served under age 19 in FY 2011. Numbers are provided by Dr. Gary Blau of the Center for Mental Health Services of HHS.
Notes Projections Historical Estimates Changes Made This Year Other	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.

VII. HEALTH PROGRAMS	
Program	Healthy Start
Program Description	See CFDA #93.926 Each year the Maternal and Child Health Bureau (MCHB) awards nearly 900 discretionary grants that help to ensure that quality health care is available to the maternal and child health (MCH) population which includes all of the nation's women, infants, children, adolescents, and their families, including fathers and children with special health care needs.
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$91
All Children	\$28
Multipliers	
All Children	0.31
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 475.
Multipliers	
All Children	Multiplier represents the percent of program participants ages 0 to 18. Data on program participants are based on Healthy Start: Eliminating Racial/Ethnic Disparities Program data of Individuals served from the 2009 report from grantees, available from https://perfdata.hrsa.gov/MCHB/DGISReports/ .
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. The 2008 Healthy Start multiplier is applied to all previous years, as Healthy Start covers pregnant women older than 18.
Changes Made This Year	This year we used the latest demographics data on participants reported by grantees to calculate the all children multiplier.
Other	

Program	Emergency Medical Services for Children
Program Description	See CFDA #93.127
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$18
All Children	\$18
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 475.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

VII. HEALTH PROGRAMS	
Program	SCHIP
Program Description	See CFDA #93.767
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$8,629
All Children	\$8,284
Multipliers	
All Children	0.96
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 499.
Multipliers	
All Children	We applied Dec 2010 enrollment data given in a Kaiser Family Foundation report (http://www.kff.org/medicaid/upload/7642-06.pdf) to calculate benefits going to adults and children. In our exclusion of adult benefits, we adjusted for the fact that per capita expenditures on adults are higher than on children, based on data in a 2007 GAO report (http://www.gao.gov/new.items/d0850.pdf). We assumed that the percentage going to children would rise from gradually from 94 percent in 2010 to 100 percent in 2013, reflecting the phase-out of adult coverage. The multiplier represents the percentage of estimated benefits that are targeted at children 0-18 as defined by SCHIP.
Notes	
Projections	Projected expenditures are from the supplemental data accompanying CBO's <i>Preliminary Analysis of the President's Budget for 2012</i> (March 2011). http://www.cbo.gov/budget/factsheets/factsheets2011.cfm
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Multiplier methodology described above was followed using similar enrollment data for all relevant years.
Changes Made This Year	
Other	See notes on Medicaid regarding birth and delivery costs.

Program	Universal Newborn Hearing
Program Description	See CFDA #93.251
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$17
All Children	\$17
Multipliers	
All Children	100.0%
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 475.
Multipliers	
All Children	We assume that all benefits go to infants.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

VII. HEALTH PROGRAMS	
Program	PREP and Abstinence Education
Program Description	See CFDA #93.235 See CFDA #93.092
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$95
All Children	\$95
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, pp. 514
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	Projected outlays under the March 2012 CBO baseline were obtained from Jonathan Morancy of CBO.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	These programs were incorrectly classified as discretionary spending last year and were re-classified as mandatory spending.
Other	

Program	Birth Defects/Developmental Disabilities
Program Description	The mission of the National Center for Birth Defects and Developmental Disabilities Programs includes monitoring rates and trends, conducting research on causes, facilitating evidence-based prevention, and intervention activities for birth defects, developmental disabilities, and child development.
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$129
All Children	\$82
Multipliers	
All Children	0.64
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, pp. 485. Included total for Birth Defects and Developmental Disabilities, Disability, and Health.
Multipliers	
All Children	Estimates for FY2011 were provided by Sal Lucido at CDC for children age 0–18. Future year estimates are calculated as the average of the previous three years.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays for 2002–04 are available in OMB's Appendix to the Federal Budget. 2001 and 2005 estimates were provided by Maggie Kelly at CDC. Data for 2006 and 2007 are taken from the CDC's Budget Tables for FY 2008 and FY 2009, respectively.
Changes Made This Year	FY2011 program expenditures are based on OMB's Appendix to the Federal Budget, FY 2013. FY2010 program expenditures were based on CDC Justification of Estimates for Appropriation Committees, FY 2011.
Other	

VII. HEALTH PROGRAMS	
Program	Children's Graduate Medical Education
Program Description	See CFDA #93.255
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$234
All Children	\$234
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 475.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

Program	Lead Hazard Reduction
Program Description	See CFDA #14.905
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$174
All Children	\$174
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 650.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

VII. HEALTH PROGRAMS	
Program	Health Insurance Subsidy Exchange
Program Description	Beginning in 2014, the Affordable Care Act (ACA) will make available federal subsidies to eligible individuals for the purchase of health insurance through newly created health insurance exchanges.
Categories	
Major Program Area	Health
Eligibility Limitations	
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$0
All Children	\$0
Multipliers	
All Children	0.10
Data Sources & Methodology	
Program Expenditures	No current expenditures.
Multipliers	For projection purposes only, we make an initial assumption that roughly 10 percent of projected costs for the health insurance subsidies, exchanges and related spending is on children. The actual percentage maybe higher or lower, but will not be zero, and so we use 10 percent as a rough placeholder. It is loosely based on our estimate that 12 percent of the tax subsidy for employer-sponsored health insurance is for the marginal cost of providing dependent insurance coverage to children.
Notes	
Projections	From table of CBO baseline projections of mandatory outlays, Budget and Economic Outlook FY 2011-2021 (Jan 2011).
Historical Estimates	None. New program.
Changes Made This Year	New program, added to projections this year.
Other	

Program	Home Visiting Programs
Program Description	See CFDA 93.505
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$36
All Children	\$36
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 477 (estimated from obligations).
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	Projections were provided by Lisa Ramirez-Branum, CBO.
Historical Estimates	None. New program.
Changes Made This Year	New program, added to projections this year.
Other	

VII. HEALTH PROGRAMS	
Program	School-Based Health Care (ACA)
Program Description	See CFDA 93.501
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$85
All Children	\$85
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 475.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	None. New program.
Changes Made This Year	New program, added to projections this year.
Other	

VIII. SOCIAL SERVICES PROGRAMS

Program	Social Services Block Grant
Program Description	See CFDA #93.667
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$1,745
All Children	\$941
Multipliers	
All Children	0.54
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 515.
Multipliers	
All Children	Estimates are calculated for all children 18 and under. The multiplier is based on the proportion of children served by the various programs under the SSBG umbrella, weighted by expenditures on each program. These data were obtained from the tables in Appendix F of the Social Services Block Grant Program Annual Reports. Data were available through FY2009, and future multipliers are based on an average of the previous three
Notes	
Projections	Projected outlays under CBO's March 2012 Baseline were obtained from Jonathan Morancy of CBO.
Historical Estimates	Program expenditures were obtained from OMB's Appendix to the Federal Budget, earlier years. Multipliers from 2001 to 2009 were derived using data from the Social Services Block Grant Program Annual Reports. For 1995–2000, multiplier data are from the 2000 and 2004 Green Books, table 10-4. Because this table provides data on expenditures but not on recipients, for each service we used the average percentage of recipients that were children from 2001 to 2004 and applied it to the expenditures. For 1970–90, we used the average of the 1995, 1996, and 1997 multipliers as an estimate.
Changes Made This Year	
Other	

Program	Community Services Block Grant
Program Description	See CFDA #93.569
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$822
All Children	\$313
Multipliers	
All Children	0.38
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 517.
Multipliers	
All Children	Estimates are calculated for all children 18 and under. The multiplier is based on the proportion of clients 0-17 served by the CSBG. Data were obtained from The National Association for State Community Services Programs annual report. The most recent data are for Fiscal Year 2010. Future year multipliers are based on an average of the past three years' multipliers.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Data are not available to estimate multipliers for 1985 and 1990, so we use a three-year rolling average of multipliers from available years.
Changes Made This Year	
Other	

VIII. SOCIAL SERVICES PROGRAMS

Program	Children and Families Services Programs
Program Description	This program funds a wide range of services aimed at assisting children and families in crisis. We selected programs that we determined were focused on children. Examples include programs serving runaway and homeless children, community-based child abuse prevention and child abuse state grants, abandoned infants assistance, and Native American programs (OMB's Appendix to the Federal Budget, FY 2013, p. 417).
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$559
All Children	\$559
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 517. To avoid double counting, we excluded Head Start, child welfare services, child welfare training, and community services block grant because these programs are counted separately. Additionally, we excluded programs that we determined were not targeted toward children.
Multipliers	
All Children	As noted above, we only included programs that were targeted towards children. Among these selected programs, we assumed that all benefits go to children ages 0-18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Information is not available for 1960 and 1970 (Hargrove 1995). Also, "adoption opportunities"—activities to eliminate barriers to adoption—were included in this program each year except 1985, when they were included with the foster care and adoption assistance programs (OMB 1986a, I-K49). In 1985, we included adoption opportunities in this program to be consistent with other years.
Changes Made This Year	
Other	

Program	Head Start
Program Description	See CFDA #93.600; note that this includes funding for Early Head Start.
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$8,367
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 517.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. The budget figure for 1965 is from the National Head Start Association (Ketch 1995).
Changes Made This Year	
Other	

VIII. SOCIAL SERVICES PROGRAMS

Program	Child Welfare Services & Training
Program Description	See CFDA #93.645 (Child Welfare Services) See CFDA #93.648 (Child Welfare Training)
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$302
All Children	\$302
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2011, p. 498.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. In 1975, we used the “services” and “training” lines under Public Assistance programs within Social and Rehabilitation Service (with AFDC, Medicaid, etc.). In 1980, we used the “services” line from Grants to States for Social Services and the “training” line from Human Development Services.
Changes Made This Year	The multipliers for the age groups was refined to incorporate information on the differential rates of abuse and neglect by age, drawing from data from the national Incidence Study (4) of Child Abuse and Neglect.
Other	

Program	Foster Care
Program Description	See CFDA #93.658
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$4,373
All Children	\$4,373
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 519.
Multipliers	
All Children	We assume that all benefits go to children ages 0-17. Some youth age 18 and older are served by the foster care program, but they would not be eligible for federal reimbursement so are not included in this analysis.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 .
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

VIII. SOCIAL SERVICES PROGRAMS

Program	Guardianship
Program Description	See CFDA #93.090
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$28
All Children	\$28
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 519. This program is a line item under "Payments to States for Foster Care and Permancy."
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 .
Historical Estimates	N/A
Changes Made This Year	
Other	

Program	Adoption Assistance
Program Description	See CFDA #93.659
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$2,318
All Children	\$2,318
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 519. This program is a line item under "Payments to States for Foster Care and Permancy."
Multipliers	
All Children	All program expenditures are for children age 0 to 17.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 .
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	The multipliers for the age groups now rely on a new data source, the 2007 National Survey of Adoptive
Other	

VIII. SOCIAL SERVICES PROGRAMS

Program	Independent Living
Program Description	See CFDA #93.674
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$137
All Children	\$137
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 519. This program is a line item under "Payments to States for Foster Care and Permancy."
Multipliers	
All Children	We assume that all benefits go to children ages 0–17.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2012 to 2022 (March 13 2012). http://www.cbo.gov/publication/43119 .
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."
Changes Made This Year	
Other	

Program	Child Care and Development Block Grant
Program Description	See CFDA #93.575
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$2,984
All Children	\$2,984
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 516.
Multipliers	
All Children	We assume this program provides benefits only to children. Benefits are provided to children under 13 and disabled children under 19.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

VIII. SOCIAL SERVICES PROGRAMS

Program	Child Care Entitlement to the States
<p>Program Description</p> <p>See CFDA #93.596</p> <p>Categories</p> <p>Major Program Area: Social Services Eligibility Limitations: Means-Tested Benefit Type: In-Kind Spending Type: Mandatory</p> <p>Expenditures (millions)</p> <p>Total Program: \$3,100 All Children: \$3,100</p> <p>Multipliers</p> <p>All Children: 1.00</p> <p>Data Sources & Methodology</p> <p>Program Expenditures: OMB's Appendix to the Federal Budget, FY 2013, p. 515. Multipliers: We assume this program only provides benefits to children. Benefits are provided to children under 13 and disabled children under 19.</p> <p>Notes</p> <p>Projections: Projected outlays under the March 2012 CBO Baseline were obtained from Jonathan Morancy of CBO. Historical Estimates: OMB's Appendix to the Federal Budget, earlier years. Changes Made This Year: Other:</p>	

Program	Juvenile Justice
<p>Program Description</p> <p>Includes CFDA #16.540</p> <p>Categories</p> <p>Major Program Area: Social Services Eligibility Limitations: Not Means-Tested Benefit Type: In-Kind Spending Type: Discretionary</p> <p>Expenditures (millions)</p> <p>Total Program: \$333 All Children: \$333</p> <p>Multipliers</p> <p>All Children: 1.00</p> <p>Data Sources & Methodology</p> <p>Program Expenditures: OMB's Appendix to the Federal Budget, FY 2013, p. 807. Multipliers: We assume that all benefits go to children ages 0–18.</p> <p>Notes</p> <p>Projections: This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. Historical Estimates: OMB's Appendix to the Federal Budget, earlier years. Outlays for 1975 are not available. The program was part of a block grant program (matching grants to improve and strengthen law enforcement) under the Law Enforcement Assistance Administration (OMB 1975). This program was listed as a line item in Justice Assistance until FY 1997. Thereafter, it is listed as a separate program. For FY 1997, it is listed as both, so we Changes Made This Year: Other:</p>	

VIII. SOCIAL SERVICES PROGRAMS

Program	Missing Children
Program Description	See CFDA #16.543
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$58
All Children	\$58
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 735.
Multipliers	
All Children	We assume that all benefits go to children ages 0–17.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

Program	Promoting Safe and Stable Families
Program Description	See CFDA #93.556
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$384
All Children	\$384
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 514.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	Projected outlays under CBO's March 2012 Baseline were obtained from Jonathan Morancy of CBO. In this analysis, we combined mandatory and discretionary spending for this program, but excluded outlays for PREP and Abstinence Education (which are shown under Health spending).
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. In FY 2000, the name of this program was changed to "Promoting Safe and Stable Families."
Changes Made This Year	Although OMB included Abstinence Education in the reported total for this program in 2010, we continue to report Abstinence Education as a separate program (in health section), and so we excluded it here.
Other	

VIII. SOCIAL SERVICES PROGRAMS

Program	Children's Research and Technical Assistance
Program Description	See CFDA #93.595
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$51
All Children	\$51
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 480.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

IX. EDUCATION PROGRAMS

Program	Dependents' Schools Abroad
Program Description	Because military families are often expected to live abroad in areas where quality schools may be difficult to find, the Department of Defense (DoD) is required to provide the opportunity for military dependents to receive a quality education. The Department of Defense Education Activity (DoDEA) is the civilian agency of the U.S. Department of Defense that operates these DoD schools. DoDEA operates more than 200 public schools in 15 districts located in 13 foreign countries, seven states, Guam, and Puerto Rico (www.DoDEA.edu).
Categories	<p>Major Program Area Education</p> <p>Eligibility Limitations Not Means-Tested</p> <p>Benefit Type In-Kind</p> <p>Spending Type Discretionary</p>
Expenditures (millions)	<p>Total Program \$1,225</p> <p>All Children \$1,225</p>
Multipliers	<p>All Children 1.00</p>
Data Sources & Methodology	<p>Program Expenditures Copy of Table 382 from <i>Digest of Education Statistics 2011</i> (Personal Communication, Tom Snyder)</p> <p>Multipliers</p> <p>All Children We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.</p>
Notes	<p>Projections This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.</p> <p>Historical Estimates <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009</i> (years represent the year in the title of the Digests, not the publication year).</p> <p>Changes Made This Year</p> <p>Other 2011 information was obtained from Tom Snyder, NCES, because <i>Digest of Education Statistics, 2011</i> had not been published yet.</p>

IX. EDUCATION PROGRAMS

Program	State Fiscal Stabilization Fund (ARRA)
Program Description	Includes CFDA #84.394 (Education State Grants) Includes CFDA #84.395 (Race to the Top) Includes CFDA #84.396 (What Works and Innovation Funds) Includes CFDA #84.397 (Government Services Grants)
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Education Not Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$12,428 \$8,948
Multipliers All Children	0.72
Data Sources & Methodology Program Expenditures Multipliers All Children	OMB's Appendix to the Federal Budget, FY 2013, p. 378 The multiplier is calculated as the percent of spending that is allocated to K-12 education, calculated separately for each of the four categories in the State Fiscal Stabilization Fund. (Grants to States for Education, Grants to States for Public Safety, Education and Other Services, Race to the Top and I-3). Data on the allocation of state grants between K-12 education and higher education for Grants to States for Education were based on 2011 estimates; the allocation for Grants to States for Public Safety were based on 2010 estimates; both estimates were received from Jennifer Cohen at the New America Foundation. Race to the Top and I-3 are assumed to be 100 percent spent on K-12 education rather than higher education.
Notes Projections Historical Estimates Changes Made This Year Other	Overall outlay projections for the SFSF are from CBO tabulations. We assume the multiplier stays the same in 2012 as 2011, but is higher in 2013, as most of the final outlays are from Race to the Top and I-3 categories, which are targeted to elementary and secondary education. The program was established in 2009.

IX. EDUCATION PROGRAMS

Program	Education Jobs Fund
Program Description	The Education Jobs Fund (Ed Jobs) program is a new Federal program that provides \$10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. http://www2.ed.gov/programs/educationjobsfund/index.html
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$5,056
All Children	\$5,056
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 378
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	Outlays in 2012 are also taken OMB's Appendix to the Federal Budget, FY 2013, p. 378. Program obligation is \$10 billion and is expected to be fully spent down over 2010-2012.
Historical Estimates	Program was established in 2010.
Changes Made This Year	New program
Other	Note that the Income break analysis uses 2009 expenditures, so this program is not included in the Income

Program	Safe Routes to Schools
Program Description	The Federal Safe Routes to School Program makes funding available for a wide variety of programs and projects, from building safer street crossings to establishing programs that encourage children and their parents to walk and bicycle safely to school.
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$183
All Children	\$183
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	The program's extension and funding in 2011 is explained here: http://www.saferoutespartnership.org/national/5890/5904
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	This program has been in existence since 2005. Funding for 2005-2009 can be found here: http://safety.fhwa.dot.gov/saferoutes/funding/
Changes Made This Year	
Other	

IX. EDUCATION PROGRAMS

Program	Impact Aid
Program Description	See CFDA #84.041
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,335
All Children	\$1,335
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 340.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, and 2007</i> (years represent the year in the title of the Digests, not the publication year).
Changes Made This Year	
Other	

IX. EDUCATION PROGRAMS

Program	Vocational (and Adult) Education
Program Description	Includes CFDA #84.048
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,968
All Children	\$942
Multipliers	
All Children	0.48
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 354.
Multipliers	
All Children	<p>The overall multiplier is based on a weighted average of program obligations, using 0.63 for career and technical (vocational) education, 1.00 for smaller learning communities, and 0.13 for adult education. Career and Technical Education (CTE): The Dept. of Education 2011 Budget Request indicates that during school year 2007-08, 63 percent of CTE program funds went to support secondary programs. Smaller Learning Communities: These grants support activities in high schools, so all of these funds are assumed to serve people age 18 and under. Adult education: we use the percentage of 16–18-year-olds enrolled, which is detailed in the <i>Adult Education and Family Literacy Act Report to Congress</i> (http://www.ed.gov/about/offices/list/ovae/resource/index.html) to weight program obligations. The reports are available from 1999 to 2005. To estimate the percent of 16–18-year-olds enrolled in following years, we take the rolling average of the three previous years. Therefore, the 2011 program weight is calculated by averaging the 2008, 2009 and 2010 weights.</p>
Notes	
Projections	<p>This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. Projected multipliers are calculated as rolling three-year averages of the most recent multipliers used in this report; the 2009 projected multiplier is calculated by averaging multipliers from 2006, 2007, and 2008.</p>
Historical Estimates	<p><i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, and 2007</i> (years represent the year in the title of the Digests, not the publication year). For the pre-1999 all children multipliers, we use the average of the three following years (for example, the 1998 multiplier is calculated by averaging multipliers from 1999, 2000, and 2001).</p>
Changes Made This Year	<p>The multiplier calculation includes state grants for workplace and community transition training of incarcerated individuals.</p>
Other	<p>Note: The FY 2011 budget proposes to consolidate a number of education programs.</p>

IX. EDUCATION PROGRAMS

Program	Accelerating Achievement and Ensuring Equity (Title 1)
Program Description	See CFDA #84.010 (Title 1 Grants to Local Education Agencies) Includes CFDA #84.011 (Migrant education) Includes CFDA #84.377 (School Improvement Grants) Includes several smaller reading programs.
Categories	
Major Program Area	Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$19,536
All Children	\$19,536
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2013, p. 339.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Ages 0 - 2	Program does not serve this age group.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, and 2007</i> (years represent the year in the title of the Digests, not the publication year).
Changes Made This Year	We used a new methodology to calculate the age-break multiplier this year, given the newly available data in the 2009 Education report. Because that report uses data from the 2004-05 school year, we also calculated new multipliers for 2008, to allow for a consistent comparison of 2008 and 2011.
Other	

Program	School Improvement
Program Description	Includes CFDA 84.367 (Improving Teacher Quality State Grants) Includes CFDA 84.318 (Education Technology State Grants) Includes CFDA 84.287 (Twenty First Century Community Learning Centers) Includes education for homeless children and youth and other programs.
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$5,443
All Children	\$5,443
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 341.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981 and 1998</i> (years represent the year in the title of the Digests, not the publication year). OMB's Appendix to the Federal Budget, FY 1992, 1997–2009.
Changes Made This Year	
Other	

IX. EDUCATION PROGRAMS

Program	Indian Education
Program Description	See CFDA #84.060 See CFDA #15.042 See CFDA #15.130
Categories	Education Not Means-Tested In-Kind Discretionary
Expenditures (millions)	Total Program \$860 All Children \$758
Multipliers	<i>Department of Education</i> All Children 1.00 <i>Bureau of Indian Affairs Schools</i> All Children 0.83 <i>Johnson-O'Malley assistance</i> All Children 1.00 <i>Education construction</i> All Children 1.00
Data Sources & Methodology	<i>Digest of Education Statistics 2011</i> , Table 382
Program Expenditures	
Multipliers	
All Children	We assume that benefits from Department of Education funding for Indian Schools and BIA funding for education construction are directed toward children in elementary and secondary school. However, BIA education funding covers elementary, secondary, and post-secondary education. The share of BIA funding for elementary and secondary education is calculated using information on 2011 actuals from the Dept. of Interior FY2013 Budget Request (http://www.doi.gov/budget/2013/data/greenbook/FY2013_IA_Greenbook.pdf), p. IA-CBT-4 (p.33/564 of the pdf).
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009</i> (years represent the year in the title of the Digests, not the publication year).
Changes Made This Year	Two changes were made this year. First, Johnson-O'Malley funding is included within funding for BIA schools. Second, the all-children multiplier was adjusted to account for the BIA schools funding that supports higher education.
Other	

IX. EDUCATION PROGRAMS

Program	English Language Acquisition
Program Description	See CFDA #84.365
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$782
All Children	\$782
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 348.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics, 1981, 1998, 2000, 2002, and 2003</i> (years represent the year in the title of the Digests, not the publication year). OMB's Appendix to the Federal Budget, FY 2006–09.
Changes Made This Year	
Other	

Program	Education for the Handicapped / Special Education
Program Description	See CFDA #84.027 Includes Early Intervention Services
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$17,062
All Children	\$17,062
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 349.
Multipliers	
All Children	We assume all benefits are directed towards children. Children include youth being served by the program
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Data for 1965 are available in <i>Digest of Education Statistics 2002</i> . Data for 1970–95 and 2003–04 are available in <i>Digest of Education Statistics 2005</i> . 2005–07 outlays are taken from OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

IX. EDUCATION PROGRAMS

Program	Domestic Schools
Program Description	Domestic Schools, formerly Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the U.S. Department of Education during 1951–81. This program allowed the secretary to make arrangements for the education of children who resided on federal property when no suitable local school district could or would provide for the education of these children. Since 1981, the provision had been funded by the Department of Defense and, in 1994, when public law 81-874 was repealed, the Department of Defense was authorized to fund and administer similar provisions (A Study of Schools Serving Military Families in the U.S., U.S. Department of Defense, 1997). This program is also called “Section VI Schools” and “Domestic Dependent Elementary and Secondary Schools” (DDESS).
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$450
All Children	\$450
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	<i>Digest of Education Statistics 2011</i> , Table 386.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009</i> (years represent the year in the title of the Digests, not the publication year).
Changes Made This Year	
Other	

IX. EDUCATION PROGRAMS

Program	Institute of Education Sciences
Program Description	Includes CFDA 84.305 Includes CFDA 84.372 Includes CFDA 84.324
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$686
Multipliers	
All Children	0.77
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p.384.
Multipliers	
All Children	Because some of these funds are used to support higher education, our multiplier is students < 18 as proportion of all students. Source: school enrollment by age, Statistical Abstract 2011: http://www.census.gov/compendia/statab/cats/education.html .
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	This program was reinstated this year after being excluded in 2008. In prior reports, the multiplier was 1, and has since been revised to exclude children over age 18.
Other	

Program	Innovation & Improvement
Program Description	Includes CFDA #84.215 (Fund for the Improvement of Education) Includes CFDA #84.282 (Charter Schools) Includes CFDA #84.374 (Teacher Incentive Fund - Recovery Act) Also includes several smaller programs
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,035
All Children	\$1,035
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 344-45.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured. Although direct beneficiaries of FIE funds may include institutions of higher education, their use of the funds is to be for the benefit of elementary and secondary students.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

IX. EDUCATION PROGRAMS

Program	Safe Schools & Citizenship Education
Program Description	Includes CFDA #84.186 (Safe and Drug-Free Schools and Communities - State Grants) Includes Violence in Schools Prevention Programs Includes National Youth Anti-Drug Media Campaign
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$433
All Children	\$433
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 346-47.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

Program	Hurricane Education Recovery
Program Description	Includes funds "to provide assistance or services to local educational agencies and nonpublic schools in Alabama, Louisiana, Mississippi, and Texas to help defray expenses related to the restart, reopening, and re-enrollment of students in elementary and secondary schools that serve an area in which a major disaster related to Hurricanes Katrina or Rita was declared...to local educational agencies (LEAs) to enable them to address the needs of homeless students displaced by Hurricanes Katrina and Rita. ...to local educational agencies for the cost of educating students enrolled in public and nonpublic schools who were displaced by Hurricanes Katrina and Rita" (OMB's Appendix to the Federal Budget, FY 2007, p. 377).
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$28
All Children	\$28
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 387.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
Notes	
Projections	We use OMB's Appendix to the Federal Budget to project 2010 outlays. Program is expected to end in 2010.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009</i> (years represent the year in the title of the Digests, not the publication year).
Changes Made This Year	New source for program expenditures.
Other	

IX. EDUCATION PROGRAMS

Program	Junior R.O.T.C.
Program Description	"A program that introduces students to the theory and practice of military science, life in the U.S. Army, and prepares them for cadet status. Programs are offered as adjuncts to regular high school." (<i>Army ROTC: Overview</i> , U.S. Department of Defense, 2008). https://www.usarmyjrotc.com/jrotc/dt
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Education Not Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$378 \$378
Multipliers All Children	1.00
Data Sources & Methodology Program Expenditures Multipliers All Children	<i>Digest of Education Statistics 2011</i> , Table 386. Program serves high school students. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
Notes Projections Historical Estimates Changes Made This Year Other	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009</i> (years represent the year in the title of the Digests, not the publication year).

X. TRAINING PROGRAMS

Program	Job Corps
Program Description	The Job Corps was initially authorized in 1964 under the Economic Opportunity Act (Public Law 106-222). Since 1982, it has been authorized under the Job Training Partnership Act. The program serves economically disadvantaged youth age 14 to 24. Youth are placed in a residential setting and provided with “basic education, vocational skill training, work experience, counseling, health care, and other supportive services” (<i>Overview of Entitlement Programs: 2004 Green Book</i> , Committee on Ways and Means, p. 833).
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Training Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$1,659 \$707
Multipliers All Children	0.43
Data Sources & Methodology Program Expenditures Multipliers All Children	OMB's Appendix to the Federal Budget, FY 2013, p. 819. We obtained estimates of the proportion of participants who are children 19 and under from Shao Zhang and Cathy Keiter at the Department of Labor. Data for fiscal year 2011 is based on program year 2010 (July 2010 to June 2011).
Notes Projections Historical Estimates Changes Made This Year Other	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. For years before 1995, program cost information was provided by the U.S. Department of Labor, Employment and Training Administration (Puterbaugh 1995). For years after 1995, we used OMB's Appendix to the Federal Budget. We obtained data to calculate multipliers from Cathy Keiter at the Department of Labor. We receive expenditure data by program year instead of by fiscal year. Previously, we equated program year to fiscal year. We now use data for program year 2010 (July 2010-June 2011) as a proxy for outlays in fiscal year 2011, as there is more overlap with the following fiscal year (9 months as opposed to 3 months). We have backdated this change to all previous years.

X. TRAINING PROGRAMS	
Program	Youth Offender Grants (renamed Reintegration of Ex-Offenders in 2008)
Program Description	See CFDA #17.270
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$27
All Children	\$27
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Since program data is lagged by 9 months, 2011 number is based on appropriations, not actual expenditures.
Multipliers	
All Children	Expenditures are estimated for children age 14–18, thus the multiplier is 1.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	We receive expenditure data by program year instead of by fiscal year. Previously, we equated program year to fiscal year. We now use data for program year 2010 (July 2010-June 2011) as a proxy for outlays in fiscal year 2011, as there is more overlap with the following fiscal year (9 months as opposed to 3 months). We have backdated this change to all previous years.
Other	

Program	WIA Youth Formula Grants
Program Description	See CFDA #17.259
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,002
All Children	\$685
Multipliers	
All Children	0.68
Data Sources & Methodology	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Since program data is lagged by 9 months, 2011 number is based on appropriations, not actual expenditures.
Multipliers	
All Children	Expenditures are estimated for children age 14–18, thus the multiplier is 1.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	We receive expenditure data by program year instead of by fiscal year. Previously, we equated program year to fiscal year. We now use data for program year 2010 (July 2010-June 2011) as a proxy for outlays in fiscal year 2011, as there is more overlap with the following fiscal year (9 months as opposed to 3 months). We have backdated this change to all previous years.
Other	

X. TRAINING PROGRAMS	
Program	YouthBuild Grants
Program Description	See CFDA #17.274
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$106
All Children	\$41
Multipliers	
All Children	0.38
Data Sources & Methodology	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Since program data is lagged by 9 months, 2010 number is based on appropriations, not actual expenditures.
Multipliers	
All Children	Expenditures are estimated for children age 14–18, thus the multiplier is 1.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	We receive expenditure data by program year instead of by fiscal year. Previously, we equated program year to fiscal year. We now use data for program year 2010 (July 2010-June 2011) as a proxy for outlays in fiscal year 2011, as there is more overlap with the following fiscal year (9 months as opposed to 3 months). We have backdated this change to all previous years.
Other	

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