

# **SUMMARY TABLES**



**Table S-1. Budget Totals**  
(Dollar amounts in billions)

	2006	2007	2008	2009	2010	2011	2012
<b>Budget Totals:</b>							
Receipts .....	2,407	2,540	2,662	2,798	2,955	3,104	3,307
Outlays .....	2,655	2,784	2,902	2,985	3,049	3,157	3,246
Deficit(-)/Surplus(+)	-248	-244	-239	-187	-94	-54	+61
Gross Domestic Product (GDP) .....	13,061	13,761	14,515	15,306	16,112	16,938	17,786
<b>Budget Totals as a Percent of GDP:</b>							
Receipts .....	18.4%	18.5%	18.3%	18.3%	18.3%	18.3%	18.6%
Outlays .....	20.3%	20.2%	20.0%	19.5%	18.9%	18.6%	18.3%
Deficit(-)/Surplus(+)	-1.9%	-1.8%	-1.6%	-1.2%	-0.6%	-0.3%	+0.3%

**Table S–2. Discretionary Funding by Category**  
(Net budget authority; dollar amounts in billions)

	2006	2007	2008	Change from 2007	
	Actual	Current Law <sup>1</sup>	Request	Dollar	Percent
<b>Base Discretionary:</b>					
Security Funding <sup>2</sup> .....	474.2	500.4	553.9	+53.5	10.7%
Non-Security Funding.....	369.1	372.4	375.9	+3.6	1.0%
<b>Total, Discretionary</b> .....	<b>843.4</b>	<b>872.8</b>	<b>929.8</b>	<b>+57.0</b>	<b>6.5%</b>
<b>Enacted Supplemental and Emergency Funding:</b>					
Global War on Terror.....	120.4	70.0			
Hurricane Response .....	24.7	0.2			
Pandemic Influenza Preparedness.....	6.1	—			
Border Security and Other.....	2.2	1.8			
<b>Total, Enacted</b> .....	<b>153.3</b>	<b>72.0</b>			
<b>Requested Supplemental and Emergency Funding:</b>					
Global War on Terror.....		99.6	145.2		
Hurricane Response .....		3.4	—		
<b>Total, Requested</b> .....		<b>103.0</b>	<b>145.2</b>		

<b>Discretionary Outyears</b>				
(Net budget authority in billions of dollars)				
	2009	2010	2011	2012
<b>Base Discretionary:</b>				
Security Funding <sup>3</sup> .....	581.1	597.0	604.6	615.0
Non-Security Funding <sup>4</sup> .....	379.7	383.4	387.3	391.2
<b>Total, Discretionary</b> .....	<b>964.7</b>	<b>980.4</b>	<b>991.9</b>	<b>1,006.2</b>
<b>Supplemental and Emergency Funding:</b>				
Global War on Terror.....	50.0			

<sup>1</sup> Base funding levels are equal to the amounts enacted in the 2007 Department of Defense and Homeland Security Acts with other Government operations equal to the estimated full-year funding levels provided by P.L. 109-289, Division B, as amended. These levels are adjusted to reflect the current congressional discretionary topline of \$872.8 billion, with the funding difference allocated among the categories.

<sup>2</sup> This category is comprised of funding for the Department of Defense, homeland security activities Government-wide (see Table S-4), and funding for international affairs (Function 150).

<sup>3</sup> Department of Defense levels are consistent with the Future Years Defense Plan, and the homeland security levels are consistent with the Future Years Homeland Security Plan.

<sup>4</sup> These amounts exclude the budgetary effects of the Administration's reauthorization proposal of the Federal Aviation Administration (FAA). That proposal would transform the current tax-financing system for FAA to a cost-based user-fee system. For more information, see the Transportation chapter in this volume and related sections in the *Appendix* and *Analytical Perspectives* volumes of the Budget. If this proposal were enacted, the Administration would adjust its discretionary cap proposal downward in these years to reflect the offsetting collections that would result from this user-based fee system.

**Table S-3. Discretionary Funding by Major Agency**  
(Net budget authority in billions of dollars)

Agency	2006	2007		2008
	Actual	Request	Current Law <sup>1</sup>	Request
Agriculture.....	21.1	19.7	19.6	20.2
Commerce.....	6.4	6.1	5.6	6.6
Defense.....	410.7	439.3	429.6	481.4
Education.....	56.5	54.4	56.0	56.0
Energy.....	23.6	23.6	22.8	24.3
Health and Human Services.....	69.1	67.6	69.1	69.3
Homeland Security.....	30.7	30.9	32.0	34.3
Housing and Urban Development.....	34.1	33.6	34.7	35.2
Interior.....	10.8	10.5	10.3	10.6
Justice.....	21.1	19.5	19.4	20.2
Labor.....	11.3	10.9	11.7	10.6
State and Other International Programs.....	30.2	33.9	28.7	35.0
Transportation.....	14.6	13.2	10.7	12.1
Treasury.....	11.4	11.6	11.4	12.1
Veterans Affairs.....	32.9	35.7	33.2	39.4
Corps of Engineers.....	5.3	4.7	4.7	4.9
Environmental Protection Agency.....	7.6	7.3	7.5	7.2
Executive Office of the President.....	0.3	0.3	0.3	0.3
Judicial Branch.....	5.3	5.9	5.3	6.1
Legislative Branch.....	3.8	4.3	3.7	4.4
National Aeronautics and Space Administration.....	16.3	16.8	16.2	17.3
National Science Foundation.....	5.6	6.0	5.6	6.4
Small Business Administration.....	0.5	0.6	0.4	0.5
Social Security Administration.....	7.4	7.9	7.6	7.9
Other Agencies.....	6.7	6.7	6.5	7.5
<b>Total, Discretionary Spending.....</b>	<b>843.4</b>	<b>871.0</b>	<b>852.8</b>	<b>929.8</b>

Note: Amounts exclude enacted and requested supplemental and emergency funding.

<sup>1</sup> Funding levels are equal to the amounts enacted in the 2007 Department of Defense and Homeland Security Acts with other Government operations equal to the estimated full-year funding levels provided by P.L. 109-289, Division B, as amended.

**Table S-4. Homeland Security Funding by Agency**  
(Budget authority in millions of dollars)

	2006		2007		2008	
	Actual	Supplemental/ Emergency	Current Law <sup>1</sup>	Supplemental/ Emergency <sup>2</sup>	Request	Supplemental/ Emergency <sup>2</sup>
<b>Homeland Security Funding: <sup>3</sup></b>						
Agriculture.....	598	—	523	—	718	—
Commerce.....	181	—	1,193	—	219	—
Defense (DOD).....	16,477	1,031	16,538	—	17,465	—
Energy.....	1,701	—	1,695	—	1,833	—
Health and Human Services.....	4,352	—	4,313	—	4,424	—
Homeland Security.....	25,156	1,416	26,876	1,816	29,671	223
Justice.....	2,996	30	3,090	96	3,331	85
State.....	1,107	—	1,239	—	1,406	—
Treasury.....	114	1	109	3	117	—
Transportation.....	182	—	179	—	200	—
Veterans Affairs.....	299	—	245	—	270	—
Environmental Protection Agency.....	129	—	133	—	153	—
General Services Administration.....	99	—	74	—	42	—
Intelligence Community Management Account.....	56	—	56	—	58	—
National Aeronautics and Space Administration.....	213	—	199	—	194	—
National Science Foundation.....	344	—	344	—	375	—
Nuclear Regulatory Commission.....	79	—	66	—	69	—
Smithsonian Institution.....	83	—	80	—	93	—
Social Security Administration.....	176	—	194	—	217	—
Other Agencies.....	296	—	256	—	256	—
<b>Total, Homeland Security Funding.....</b>	<b>54,638</b>	<b>2,478</b>	<b>57,402</b>	<b>1,915</b>	<b>61,111</b>	<b>308</b>
Less, Defense-Military (DOD).....	-16,477	-1,031	-16,538	—	-17,465	—
Less, Mandatory Homeland Security Funding <sup>4</sup> .....	-2,257	—	-3,489	—	-2,290	—
Less, Discretionary Fee-Funded Activities.....	-3,514	—	-4,397	—	-4,986	—
<b>Net Non-DOD Discretionary Homeland Security.....</b>	<b>32,390</b>	<b>1,447</b>	<b>32,978</b>	<b>1,915</b>	<b>36,370</b>	<b>308</b>

<sup>1</sup> Funding levels are equal to the amounts enacted in the 2007 Department of Defense and Homeland Security Acts with other levels equal to the estimated full-year funding levels provided by P.L. 109-289, Division B, as amended.

<sup>2</sup> Includes \$1.7 billion in funding enacted in the 2007 Homeland Security and Defense Acts. 2007 and 2008 also include an additional \$0.2 billion and \$0.3 billion, respectively, in the Administration's pending supplemental requests for the Global War on Terror.

<sup>3</sup> For more detail on homeland security funding, consult the Homeland Security Funding Analysis chapter in the *Analytical Perspectives* volume of the Budget. Dollar amounts in this table are rounded to the nearest million at the account level, which accounts for any discrepancies with the *Analytical Perspectives* chapter.

<sup>4</sup> Mandatory homeland security programs include \$1 billion from anticipated spectrum auction receipts provided in the Deficit Reduction Act of 2005 for the Department of Commerce to make grants to public safety agencies for communications interoperability purposes.

**Table S-5. Mandatory Proposals**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
<b>Mandatory Proposals, including Savings and Augmentations:</b>								
Agriculture:								
Reauthorize Farm Bill .....	—	500	500	500	500	500	2,500	5,000
Reauthorize Food Stamp Program:								
Restrict Food Stamp Categorical Eligibility .....	—	-63	-132	-136	-139	-141	-611	-1,360
Exclude retirement accounts from Food Stamp asset test .....	—	44	89	138	141	144	556	1,323
Exclude special military pay from Food Stamp income test .....	—	1	1	1	1	1	5	10
Food Safety and Inspection Service User Fees .....	—	-96	-98	-100	-102	-104	-500	-1,053
Grain Inspection, Packers and Stockyards Administration User Fees .....	—	-22	-22	-23	-23	-24	-115	-242
Crop Insurance User Fee .....	—	—	-15	-15	-15	-15	-60	-135
Animal Welfare Fee .....	—	-9	-13	-13	-14	-14	-63	-142
Total, Agriculture .....	—	355	310	352	349	347	1,712	3,401
Defense:								
Increase National Defense Strategic Materials Stockpile Sales .....	—	-69	-145	-198	-145	-25	-582	-583
Education:								
Reform the Federal Student Aid Programs:								
Increase the Pell Grant Maximum Award to \$5,400 over Five Years .....	—	532	2,375	3,256	4,133	5,039	15,335	43,058
Increase Academic Competitiveness Grant awards by 50 percent .....	—	72	308	373	317	8	1,078	1,078
Increase Aggregate Loan Limits and Annual Limits for Undergraduate Third-Year and Beyond Students .....	—	68	151	187	205	259	870	2,550

**Table S-5. Mandatory Proposals—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
Reduce Lender Subsidy Payments by 50 basis points.....	—	-688	-2,165	-2,558	-2,792	-2,986	-11,189	-29,494
Increase Lender Risk Sharing and Improve Program Efficiency.....	—	-776	-160	-175	-189	-202	-1,502	-2,715
Increase Lender Consolidation Fee .....	—	-56	-159	-186	-210	-234	-845	-2,309
Recall Federal Perkins Loan Revolving Funds.....	—	-419	-498	-713	-814	-779	-3,223	-6,358
Adjust Guaranty Agency Default Retention Rates .....	—	-1,370	-173	-188	-205	-217	-2,153	-3,454
Adopt Unit Cost Basis for Guaranty Agency Fees.....	—	-1,018	-37	-53	-58	-56	-1,222	-1,572
Other Student Loan Reforms.....	—	2	3	-12	-22	-64	-93	-913
Net impact.....	—	-3,653	-355	-68	364	768	-2,944	-128
Energy:								
Repeal Oil and Gas Research and Development Program .....	—	-20	-40	-50	-50	-50	-210	-460
Health and Human Services (HHS):								
Adopt Medicare Reforms.....	—	-4,696	-9,113	-13,077	-17,463	-21,695	-66,044	-252,432
Medicaid/State Children's Health Insurance Program (SCHIP):								
Adopt Medicaid Reforms.....	—	-1,925	-2,170	-2,385	-2,680	-2,850	-12,010	-29,090
Augment Medicaid.....	35	885	205	—	—	—	1,090	1,090
Reauthorize SCHIP.....	—	710	1,095	620	890	845	4,160	9,680
Net Impact.....	35	-330	-870	-1,765	-1,790	-2,005	-6,760	-18,320
Reduce Social Services Block Grant .....	—	—	-425	-495	-500	-500	-1,920	-4,420
Temporary Assistance for Needy Families (TANF).....	—	—	240	296	309	326	1,171	2,768
Title V Abstinence Education Program.....	5	25	44	49	50	50	218	468
Food and Drug Administration Re-Inspection and Export Certification Fees .....	—	-27	-28	-28	-29	-30	-142	-302



**Table S-5. Mandatory Proposals—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
Foster Care District of Columbia Federal Medical Assistance Percentage Rate....	—	5	5	6	5	6	27	62
Foster Care Child Welfare Program Option.....	—	8	5	-4	44	-47	6	-1
Child Support Enforcement.....	—	5	8	6	1	-1	19	4
Total, HHS.....	40	-5,010	-10,134	-15,012	-19,373	-23,896	-73,425	-272,173
Housing and Urban Development (HUD):								
Ginnie Mae Premium Increase.....	—	-46	-46	-46	-46	-46	-230	-460
Government-Sponsored Enterprises Oversight Fee.....	—	-6	-6	-6	-6	-6	-30	-60
Total, HUD.....	—	-52	-52	-52	-52	-52	-260	-520
Interior:								
Arctic National Wildlife Refuge Lease Bonuses:								
State of Alaska's Share:								
Receipts.....	—	—	-3,502	-2	-503	-3	-4,010	-4,025
Expenditures.....	—	—	3,502	2	503	3	4,010	4,025
Federal Share:								
Receipts.....	—	—	-3,502	-2	-503	-3	-4,010	-4,025
Net Impact.....	—	—	-3,502	-2	-503	-3	-4,010	-4,025
Match National Park Centennial Challenge Fund Gift Receipts.....	—	20	55	80	100	100	355	855
Return to Net Receipts Sharing.....	—	-41	-47	-46	-44	-49	-227	-447
Amend Bureau of Land Management (BLM) Federal Land Sale Authority.....	—	-5	-28	-40	-70	-44	-186	-334
Repeal Energy Policy Act Fee Prohibition and Mandatory Permit Funds.....	—	-36	-37	-38	-36	-37	-184	-309
Recover Pick-Sloan Project Cost.....	—	-23	-23	-23	-23	-23	-115	-230
Implement Friant Settlement.....	—	14	17	17	17	17	82	167

**Table S-5. Mandatory Proposals—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
Eliminate BLM Range Improvement Fund.....	—	-7	-10	-10	-10	-10	-47	-97
Require Upfront Payment of Coal Bonus Bids.....	—	-2	-121	-115	-54	-134	-426	4
Total, Interior.....	—	-80	-3,696	-177	-623	-183	-4,758	-4,416
Labor:								
Reform Pension Benefit Guaranty Corporation Premiums.....	—	—	-1,390	-1,387	-1,400	-1,295	-5,472	-10,569
Unemployment Insurance Integrity Proposal <sup>1</sup> .....	—	—	-484	-494	-351	-355	-1,684	-3,619
Reform Federal Employees' Compensation Act.....	—	-9	-23	-29	-33	-43	-137	-493
Reauthorize Trade Adjustment Assistance.....	—	—	6	18	24	25	73	123
Total, Labor.....	—	-9	-1,891	-1,892	-1,760	-1,668	-7,220	-14,558
Treasury:								
Payment Transaction Integrity.....	—	-273	-281	-290	-298	-306	-1,448	-3,105
Extend the Rum Carryover for Puerto Rico.....	—	76	26	—	—	—	102	102
Debt Collection: Eliminate the 10-year Statute of Limitations on Non-tax Debt owed to Federal Agencies.....	—	-11	-6	-6	-6	-6	-35	-65
Total, Treasury.....	—	-208	-261	-296	-304	-312	-1,381	-3,068
Veterans Affairs:								
Pharmacy Co-Payments.....	—	-311	-304	-306	-307	-342	-1,570	-3,352
Income-Based Medical Care Enrollment Fee.....	—	—	-138	-134	-129	-125	-526	-1,094
Third-Party Insurance Co-Payment Offset.....	—	-44	-44	-44	-43	-43	-218	-421
Total, Veterans Affairs.....	—	-355	-486	-484	-479	-510	-2,314	-4,867

**Table S-5. Mandatory Proposals—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
Army Corps of Engineers:								
Additional Recreation User Fees, Lease Receipts, and Contributions:								
Receipts .....	—	-7	-10	-13	-16	-19	-65	-192
Spending.....	—	—	7	10	13	16	46	164
Net effect .....	—	-7	-3	-3	-3	-3	-19	-28
Commodity Futures Trading Commission:								
User Fees .....	—	-86	-89	-92	-95	-99	-461	-1,009
Environmental Protection Agency:								
Pesticide and Pre-Manufacturing Notification fees .....	—	-70	-65	-68	-74	-65	-342	-682
Federal Communications Commission (FCC):								
Spectrum License Fee Authority.....	—	-50	-150	-300	-300	-400	-1,200	-3,628
Auction Prospective Ancillary Terrestrial Component Spectrum .....	—	-150	-150	-150	-150	-150	-750	-1,500
Extend Spectrum Auction Authority .....	—	—	—	—	—	-200	-200	-1,200
Auction Domestic Satellite Spectrum .....	-130	-252	-105	-100	-100	-75	-632	-690
Eliminate Telecommunications Development Fund .....	—	-5	-6	-7	-7	-7	-32	-67
Total, FCC .....	-130	-457	-411	-557	-557	-832	-2,814	-7,085
Office of Personnel Management (OPM):								
Federal Employees Health Benefits Program Proposals.....	—	-38	-140	-240	-318	-382	-1,118	-3,595
Improve Equity and Administration of the Federal Retirement System.....	—	3	8	11	14	17	53	162
Replace Non-Foreign Cost of Living Adjustment with Locality Pay .....	—	-1	-1	-1	1	4	2	109
Total, OPM .....	—	-36	-133	-230	-303	-361	-1,063	-3,324

**Table S-5. Mandatory Proposals—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
<b>Social Security Administration:</b>								
Temporarily Extend Length of Time-Limited Supplemental Security Income Eligibility for Refugees.....	—	56	55	55	—	—	166	166
<b>Total, Mandatory Proposals, including Savings and Augmentations .....</b>	<b>-90</b>	<b>-9,700</b>	<b>-17,396</b>	<b>-18,773</b>	<b>-23,106</b>	<b>-26,940</b>	<b>-95,915</b>	<b>-309,334</b>
<b>Social Security Personal Accounts (Off-Budget) .....</b>								
	—	—	—	—	—	29,348	29,348	637,441
<b>Outlay Effects of Tax Proposals: <sup>1</sup></b>								
Improve the Health Coverage Tax Credit .....	—	4	10	12	14	15	55	139
Child Tax Credit:								
Clarify uniform definition of a child .....	—	-55	-59	-75	-71	-72	-332	-785
Reduce computational complexity of refundable child tax credit.....	—	—	-375	-388	-400	-417	-1,580	-3,773
Earned Income Tax Credit (EITC):								
Clarify uniform definition of a child .....	—	-127	-137	-174	-165	-169	-772	-1,824
Simplify EITC eligibility requirement regarding filing status, presence of children, and work and immigration status .....	—	-210	33	17	17	14	-129	-104
Provide a flat \$15,000 deduction for family coverage (\$7,500 for individual coverage) for those with and who purchase health insurance .....	—	—	231	4,629	4,705	4,715	14,280	37,886
<b>Total, Outlay Effects of Tax Proposals</b>	<b>—</b>	<b>-388</b>	<b>-297</b>	<b>4,021</b>	<b>4,100</b>	<b>4,086</b>	<b>11,522</b>	<b>31,539</b>

**Table S-5. Mandatory Proposals—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
<b>Other Mandatory Proposals and Indirect Effects:</b>								
Transfer of Royalty Oil to the Strategic Petroleum Reserve .....	—	—	—	903	—	—	903	10,873
Disability Insurance Impact of Increased Program Integrity Efforts.....	—	-17	-124	-360	-586	-634	-1,721	-4,536
Supplemental Security Income Impact of Increased Program Integrity Efforts.....	—	-14	-385	-856	-1,061	-355	-2,671	-3,352
Enforce Windfall Elimination Provision / Government Pension Offset (off-budget) ..	—	—	—	—	-142	-311	-453	-2,531
Require Full-time Attendance for Child's Social Security Benefits at Age 16 (off-budget) .....	—	-11	-87	-157	-163	-169	-587	-1,551
Replace Disability Insurance/Worker's Comp Offset with Uniform Offset (off-budget) .....	—	-4	-32	-77	-139	-218	-470	-1,085
Amend Federal Employee Health Benefits Program Statute.....	—	27	89	147	196	230	689	2,163
Unemployment Insurance Integrity Proposal <sup>1</sup> .....	—	—	-58	-122	-126	-130	-436	-1,184
National Park Centennial Challenge Fund (spending of gift receipts) <sup>1</sup> .....	—	20	55	80	100	100	355	855
Food Stamp Impact of Commodity Supplemental Food Program Elimination ..	—	44	55	48	44	41	232	396
Impact of Replacing Non-Foreign Cost of Living Adjustment with Locality Pay on Civil Service Retirement and Disability Fund .....	—	-2	-8	-15	-23	-31	-79	-361
Cash Investment Practices Modernization ...	—	-10	-10	-10	-10	-10	-50	-100
Federal Housing Administration General and Special Risk Insurance Funds Impact of Mark-to-Market Extension .....	-9	-13	-16	-16	-15	-7	-67	-76

**Table S-5. Mandatory Proposals—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
Morris K. Udall Scholarship Fund .....	2	2	2	2	2	2	10	20
Forest County Safety Net Payments .....	—	-467	135	118	57	143	-14	—
Correct Trust Accounting Deficiencies in Individual Indian Money Investments .....	6	—	—	—	—	—	—	—
TANF Impact of Social Services Block Grant Reduction .....	—	43	50	8	-43	-50	8	—
Black Lung Disability Trust Fund Refinancing: <sup>1</sup>								
Black Lung Disability Trust Fund .....	—	2,315	-437	-432	-424	-424	598	-3,089
Interest Payments on Repayable Advances .....	—	-2,315	437	432	424	424	-598	3,089
Net Impact .....	—	—	—	—	—	—	—	—
Foreign Labor Certification Fee:								
Receipts .....	—	-65	-65	-65	-65	-65	-325	-650
Spending .....	—	65	65	65	65	65	325	650
Net effect .....	—	—	—	—	—	—	—	—
Total, Other Mandatory Proposals and Indirect Effects .....	-1	-402	-334	-307	-1,909	-1,399	-4,351	-469
<b>Grand Total</b> .....	<b>-91</b>	<b>-10,490</b>	<b>-18,029</b>	<b>-15,058</b>	<b>-20,910</b>	<b>5,098</b>	<b>-59,389</b>	<b>359,191</b>
Memorandum:								
Outlay Effects of Tax Extensions Assumed in Baseline: <sup>1</sup>								
Child Tax Credit Extension .....	—	—	—	—	46	11,937	11,983	70,652
Earned Income Tax Credit: Marriage Penalty Relief .....	—	—	—	—	-366	1,623	1,257	8,966
Total .....	—	—	—	—	-320	13,560	13,240	79,618

<sup>1</sup> Affects both receipts and outlays. Only the outlay effect is shown here. For receipt effects, see Table S-6.

**Table S-6. Effect of Proposals on Receipts**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
<b>Make Permanent Certain Tax Relief Enacted in 2001 and 2003 (assumed in baseline):</b>								
Dividends tax rate structure .....	344	683	695	-3,595	-13,789	1,491	-14,515	-89,973
Capital gains tax rate structure .....	—	—	—	-3,405	-17,477	-7,269	-28,151	-79,059
Expensing for small business .....	—	—	—	-3,728	-4,947	-3,376	-12,051	-20,158
Marginal individual income tax rate reductions .....	—	—	—	—	-71,892	-113,251	-185,143	-793,780
Child tax credit <sup>1</sup> .....	—	—	—	—	-5,265	-21,128	-26,393	-135,380
Marriage penalty relief <sup>1</sup> .....	—	—	—	—	-5,380	-7,971	-13,351	-41,317
Education incentives .....	—	—	—	—	-739	-1,336	-2,075	-9,673
Repeal of estate and generation-skipping transfer taxes, and modification of gift taxes .....	-156	-1,373	-2,290	-3,067	-26,845	-57,652	-91,227	-442,490
Other incentives for families and children .....	—	—	—	6	-179	-866	-1,039	-5,341
Total, make permanent certain tax relief enacted in 2001 and 2003 .....	188	-690	-1,595	-13,789	-146,513	-211,358	-373,945	-1,617,171
<b>Tax Incentives:</b>								
<b>Simplify and encourage saving:</b>								
Expand tax-free savings opportunities .....	—	1,527	3,545	3,023	1,075	-1,314	7,856	-592
Consolidate employer-based savings accounts .....	—	-80	-120	-132	-141	-150	-623	-1,484
Total, simplify and encourage saving .....	—	1,447	3,425	2,891	934	-1,464	7,233	-2,076
<b>Encourage entrepreneurship and investment:</b>								
Increase expensing for small business .....	—	-1,597	-2,180	-1,541	-1,135	-847	-7,300	-10,095
<b>Invest in health care:</b>								
Provide a flat \$15,000 deduction for family coverage (\$7,500 for individual coverage) for those with and who purchase health insurance <sup>1</sup> .....	—	—	-31,433	-38,892	-30,843	-20,033	-121,201	5,150
Expand and make health savings accounts (HSAs) more flexible .....	—	-318	-593	-784	-937	-1,037	-3,669	-10,366
Improve the Health Coverage Tax Credit <sup>1</sup> .....	—	-1	-3	-4	-5	-5	-18	-51

**Table S-6. Effect of Proposals on Receipts—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008-2012	2008-2017
Allow the orphan drug tax credit for certain pre-designation expenses.....	—	—	—	—	—	—	—	-1
Total, invest in health care.....	—	-319	-32,029	-39,680	-31,785	-21,075	-124,888	-5,268
<b>Provide incentives for charitable giving:</b>								
Permanently extend tax-free withdrawals from IRAs for charitable contributions.....	—	-120	-255	-235	-171	-147	-928	-1,867
Permanently extend enhanced charitable deduction for contributions of food inventory.....	—	-44	-96	-106	-116	-127	-489	-1,345
Extend permanently the deduction for corporate donations of computer technology.....	—	-50	-118	-147	-154	-162	-631	-1,570
Permanently increase limits on contributions of property interests made for conservation purposes.....	—	-48	-35	-22	-18	-21	-144	-265
Permanently extend basis adjustment to stock of S corporations contributing appreciated property.....	—	-3	-15	-21	-25	-28	-92	-301
Reform excise tax based on investment income of private foundations.....	—	-61	-91	-97	-103	-110	-462	-1,163
Repeal the \$150 million limitation on qualified 501(c)(3) bonds.....	—	-2	-3	-9	-13	-14	-41	-104
Repeal certain restrictions on the use of qualified 501(c)(3) bonds for residential rental property.....	—	-2	-5	-10	-17	-24	-58	-286
Total, provide incentives for charitable giving.....	—	-330	-618	-647	-617	-633	-2,845	-6,901
<b>Strengthen education:</b>								
Extend permanently the above-the-line deduction for qualified out-of-pocket classroom expenses.....	—	-18	-180	-183	-185	-188	-754	-1,739
Allow the saver's credit for contributions to qualified tuition programs.....	—	-63	-163	-176	-189	-200	-791	-1,966
Total, strengthen education.....	—	-81	-343	-359	-374	-388	-1,545	-3,705
<b>Protect the environment:</b>								
Extend permanently expensing of brownfields remediation costs.....	61	-244	-400	-352	-342	-331	-1,669	-2,851



**Table S-6. Effect of Proposals on Receipts—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008–2012	2008–2017
Eliminate the volume cap for private activity bonds for water infrastructure.....	—	–1	–3	–5	–9	–13	–31	–184
Total, protect the environment.....	61	–245	–403	–357	–351	–344	–1,700	–3,035
<b>Restructure assistance to New York City for continued recovery from the attacks of September 11<sup>th</sup>:</b>								
Provide tax incentives for transportation infrastructure.....	—	–200	–200	–200	–200	–200	–1,000	–2,000
Total, tax incentives.....	61	–1,325	–32,348	–39,893	–33,528	–24,951	–132,045	–33,080
<b>Simplify the Tax Laws for Families:</b>								
Clarify uniform definition of a child <sup>1</sup> .....	17	64	48	31	40	15	198	350
Simplify EITC eligibility requirement regarding filing status, presence of children, and work and immigration status <sup>1</sup> .....	—	31	–25	–22	–22	–21	–59	–164
Reduce computational complexity of refundable child tax credit <sup>1</sup> .....	—	—	—	—	—	—	—	—
Total, simplify the tax laws for families .....	17	95	23	9	18	–6	139	186
<b>Improve Tax Compliance: <sup>2</sup></b>								
Expand information reporting .....	—	232	1,075	1,848	2,488	2,903	8,546	28,849
Improve compliance by businesses .....	—	143	91	38	21	20	313	421
Strengthen tax administration.....	—	—	—	1	1	1	3	17
Expand penalties.....	—	3	5	11	18	20	57	178
Total, improve tax compliance.....	—	378	1,171	1,898	2,528	2,944	8,919	29,465
<b>Improve Tax Administration and Other Miscellaneous Proposals:</b>								
Implement IRS administrative reforms and extend IRS authority to fund undercover operations <sup>5</sup> .....	—	—	—	—	—	—	—	—

**Table S-6. Effect of Proposals on Receipts—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008–2012	2008–2017
Eliminate the special exclusion from unrelated business taxable income for gain or loss on the sale or exchange of certain brownfields .....	—	2	14	28	28	23	95	126
Limit related party interest deductions .....	86	148	155	163	171	180	817	1,859
Repeal excise tax on local telephone service <sup>3</sup> .....	-552	-463	-148	-74	-74	-74	-833	-1,211
Modify financing of the Airport and Airway trust fund <sup>3</sup> ..	—	—	-6,407	-6,705	-7,005	-7,326	-27,443	-69,732
Anticipated receipt of donations to the National Park Service through the National Park Centennial Challenge Fund.....	—	100	100	100	100	100	500	1,000
Transition from the non-foreign COLA to locality pay for employees in non-foreign areas .....	—	1	2	3	4	5	15	50
Total, improve tax administration and other miscellaneous proposals <sup>2</sup> .....	-466	-212	-6,284	-6,485	-6,776	-7,092	-26,849	-67,908
<b>Improve Unemployment Insurance:</b>								
Strengthen the financial integrity of the unemployment insurance system by reducing improper benefit payments and tax avoidance <sup>3</sup> .....	—	—	29	29	-16	-64	-22	-1,469
Extend unemployment insurance surtax <sup>3</sup> .....	—	1,073	1,542	1,580	1,617	1,633	7,445	1,526
Total, improve unemployment insurance <sup>3</sup> .....	—	1,073	1,571	1,609	1,601	1,569	7,423	57
<b>Modify Energy Provisions:</b>								
Repeal reduced recovery period for natural gas distribution lines .....	—	52	88	107	119	106	472	906
Modify amortization for certain geological and geophysical expenditures .....	—	15	55	81	67	56	274	582
Indirect effect of energy proposals <sup>4</sup> .....	—	-45	-93	-163	-92	-98	-491	-1,019
Total, modify energy provisions .....	—	22	50	25	94	64	255	469
<b>Promote Trade:</b>								
Implement free trade agreements and modify other trade-related provisions <sup>3</sup> .....	—	-241	-502	-760	-994	-1,240	-3,737	-13,072

**Table S-6. Effect of Proposals on Receipts—Continued**  
(In millions of dollars)

	2007	2008	2009	2010	2011	2012	Total	
							2008–2012	2008–2017
<b>Extend Expiring Provisions:</b>								
Alternative Minimum Tax relief for individuals .....	-9,123	-47,922	11,431	—	—	—	-36,491	-36,491
Research & Experimentation (R&E) tax credit.....	—	-3,221	-7,071	-9,145	-10,601	-11,799	-41,837	-117,309
Work opportunity tax credit .....	—	-71	-192	-162	-80	-51	-556	-582
First-time homebuyer credit for DC .....	—	-1	-19	—	—	—	-20	-20
Authority to issue Qualified Zone Academy Bonds .....	—	-3	-8	-13	-18	-20	-62	-162
Deferral of gains from sales of electric transmission property .....	-63	-48	-52	-65	-39	5	-199	41
Disclosure of tax return information related to terrorist activity <sup>5</sup> .....	—	—	—	—	—	—	—	—
Excise tax on coal <sup>3</sup> .....	—	—	—	—	—	—	—	1,081
Exception for retirement plan distributions provided individuals called to active duty for at least 179 days..	—*	—*	—*	—*	—*	—*	—*	—*
Total, extend expiring provisions <sup>3</sup> .....	-9,186	-51,266	4,089	-9,385	-10,738	-11,865	-79,165	-153,442
<b>Total budget proposals, including proposals assumed in the baseline<sup>3</sup> .....</b>	<b>-9,386</b>	<b>-52,166</b>	<b>-33,825</b>	<b>-66,771</b>	<b>-194,308</b>	<b>-251,935</b>	<b>-599,005</b>	<b>-1,854,496</b>
<b>Total budget proposals, excluding proposals assumed in the baseline<sup>3</sup> .....</b>	<b>-9,574</b>	<b>-51,476</b>	<b>-32,230</b>	<b>-52,982</b>	<b>-47,795</b>	<b>-40,577</b>	<b>-225,060</b>	<b>-237,325</b>

\*\$500,000 or less.

<sup>1</sup> Affects both receipts and outlays. Only the receipt effect is shown here. For the outlay effect, see Table S-5.

<sup>2</sup> "Tax gap"-related proposals.

<sup>3</sup> Net of income offsets.

<sup>4</sup> Indirect effect on receipts of proposed alternative fuels and fuel efficiency standards. These proposals are discussed in the Energy chapter of the *Budget* volume.

<sup>5</sup> No net budgetary impact.

**Table S-7. Budget Summary by Category**  
(In billions of dollars)

	2006	2007	2008	2009	2010	2011	2012
<b>Outlays:</b>							
<b>Discretionary:</b>							
Security.....	566	622	658	655	617	609	603
Non-security.....	451	458	456	443	439	436	435
Total, discretionary.....	1,017	1,080	1,114	1,099	1,056	1,045	1,039
<b>Mandatory:</b>							
<b>Social Security:</b>							
Current program.....	544	582	608	640	678	717	761
Personal accounts.....	—	—	—	—	—	—	29
Medicare.....	325	367	386	409	434	475	482
Medicaid and SCHIP.....	186	198	209	223	239	257	277
Other.....	357	318	324	340	361	380	374
Total, mandatory.....	1,412	1,465	1,527	1,613	1,712	1,829	1,923
Net interest.....	227	239	261	274	281	284	285
Total outlays.....	2,655	2,784	2,902	2,985	3,049	3,157	3,246
Receipts.....	2,407	2,540	2,662	2,798	2,955	3,104	3,307
Deficit(-)/surplus(+).....	-248	-244	-239	-187	-94	-54	61
On-budget deficit.....	-434	-427	-451	-413	-339	-318	-187
Off-budget surplus.....	186	183	212	226	245	264	248

**Table S-8. Receipts by Source—Summary**  
(In billions of dollars)

	2006	Estimate					
	Actual	2007	2008	2009	2010	2011	2012
Individual income taxes .....	1,043.9	1,168.8	1,246.6	1,331.1	1,428.3	1,517.3	1,636.6
Corporation income taxes .....	353.9	342.1	314.9	319.8	325.5	340.6	366.6
Social insurance and retirement receipts .....	837.8	873.4	927.2	974.2	1,029.3	1,085.7	1,138.8
(On-budget) .....	(229.4)	(239.2)	(253.1)	(262.8)	(276.0)	(289.9)	(303.4)
(Off-budget) .....	(608.4)	(634.1)	(674.1)	(711.4)	(753.3)	(795.8)	(835.3)
Excise taxes .....	74.0	57.1	68.1	63.1	63.6	68.6	71.3
Estate and gift taxes .....	27.9	25.3	25.7	27.4	21.7	1.7	0.5
Customs duties .....	24.8	26.8	29.2	30.7	32.7	34.3	35.7
Miscellaneous receipts .....	45.0	46.7	50.7	52.0	53.6	55.5	57.8
<b>Total receipts</b> .....	<b>2,407.3</b>	<b>2,540.1</b>	<b>2,662.5</b>	<b>2,798.3</b>	<b>2,954.7</b>	<b>3,103.6</b>	<b>3,307.3</b>
(On-budget) .....	(1,798.9)	(1,906.0)	(1,988.4)	(2,086.9)	(2,201.4)	(2,307.8)	(2,472.0)
(Off-budget) .....	(608.4)	(634.1)	(674.1)	(711.4)	(753.3)	(795.8)	(835.3)

**Table S–9. Comparison of Economic Assumptions**  
(Calendar years)

	Projections						Average 2007–2012
	2007	2008	2009	2010	2011	2012	
<b>GDP (billions of current dollars):</b>							
2008 Budget.....	13,946	14,711	15,507	16,316	17,148	18,003	
CBO January.....	13,805	14,472	15,196	15,923	16,647	17,395	
Blue Chip Consensus January.....	13,843	14,561	15,323	16,116	16,937	17,805	
<b>Real GDP (chain-weighted):<sup>1</sup></b>							
2008 Budget.....	2.7	3.0	3.1	3.0	3.0	2.9	3.0
CBO January.....	2.3	3.0	3.1	3.0	2.7	2.7	2.8
Blue Chip Consensus January.....	2.4	3.0	3.1	3.0	2.9	3.0	2.9
<b>Chain-weighted GDP Price Index:<sup>1</sup></b>							
2008 Budget.....	2.5	2.4	2.2	2.1	2.0	2.0	2.2
CBO January.....	1.9	1.8	1.8	1.8	1.8	1.8	1.8
Blue Chip Consensus January.....	2.1	2.1	2.1	2.1	2.1	2.1	2.1
<b>Consumer Price Index (all-urban):<sup>1</sup></b>							
2008 Budget.....	2.1	2.6	2.5	2.4	2.3	2.3	2.4
CBO January.....	1.9	2.3	2.2	2.2	2.2	2.2	2.2
Blue Chip Consensus January.....	2.0	2.3	2.3	2.3	2.3	2.4	2.3
<b>Unemployment rate:<sup>2</sup></b>							
2008 Budget.....	4.6	4.8	4.8	4.8	4.8	4.8	4.8
CBO January.....	4.7	4.9	5.0	5.0	5.0	5.0	4.9
Blue Chip Consensus January.....	4.8	4.9	4.9	4.9	4.9	4.9	4.9
<b>Interest rates:<sup>2</sup></b>							
<b>91-day Treasury bills:</b>							
2008 Budget.....	4.7	4.6	4.4	4.2	4.1	4.1	4.4
CBO January.....	4.8	4.5	4.4	4.4	4.4	4.4	4.5
Blue Chip Consensus January.....	4.9	4.8	4.7	4.5	4.5	4.6	4.7
<b>10-year Treasury notes:</b>							
2008 Budget.....	5.0	5.1	5.2	5.3	5.3	5.3	5.2
CBO January.....	4.8	5.0	5.1	5.2	5.2	5.2	5.1
Blue Chip Consensus January.....	4.8	5.0	5.2	5.2	5.2	5.3	5.1

Sources: Congressional Budget Office; Blue Chip Economic Indicators, Aspen Publishers, Inc.

January 2007 Blue Chip Consensus forecast for 2007 and 2008; Blue Chip October 2006 long-run extension for 2009–2012.

<sup>1</sup> Year-over-year percent change.

<sup>2</sup> Annual averages, percent.

**Table S–10. Federal Government Financing and Debt**  
(Dollar amounts in billions)

	Actual 2006	Estimate					
		2007	2008	2009	2010	2011	2012
<b>Financing:</b>							
Unified budget deficit (–)/surplus(+)	–248	–244	–239	–187	–94	–54	61
Financing other than borrowing from the public:							
Net purchases of non-Federal securities by the National Railroad Retirement Investment Trust (–)	–2	–1	*	*	*	1	*
Changes in: <sup>1</sup>							
Treasury operating cash balance (–)	–16	7	–	–	–	–	–
Checks outstanding, etc. <sup>2</sup>	13	–	–	–	–	–	–
Seigniorage on coins	1	1	1	1	1	1	1
Credit net financing disbursements (–):							
Direct loan financing accounts	–5	–11	–17	–15	–18	–19	–20
Guaranteed loan financing accounts	21	–7	–7	–7	–6	–5	–4
Total, financing other than borrowing from the public	11	–10	–23	–21	–23	–23	–24
Total, requirement to borrow from the public	–237	–254	–262	–208	–118	–77	37
Change in debt held by the public	237	254	262	208	118	77	–37
<b>Changes in Debt Subject to Statutory Limitation:</b>							
Change in debt held by the public	237	254	262	208	118	77	–37
Change in debt held by Government accounts	309	302	306	355	382	400	410
Change in other factors	3	*	1	3	2	3	2
Total, change in debt subject to statutory limitation	549	557	568	565	502	480	375
<b>Debt Subject to Statutory Limitation, End of Year:</b>							
Debt issued by Treasury	8,426	8,982	9,550	10,114	10,614	11,092	11,465
Adjustment for discount, premium, and coverage <sup>3</sup>	–5	–5	–5	–3	–2	*	2
Total, debt subject to statutory limitation <sup>4</sup>	8,420	8,977	9,545	10,111	10,612	11,092	11,467

**Table S–10. Federal Government Financing and Debt—Continued**  
(Dollar amounts in billions)

	Actual 2006	Estimate					
		2007	2008	2009	2010	2011	2012
<b>Debt Outstanding, End of Year:</b>							
Gross Federal debt: <sup>5</sup>							
Debt issued by Treasury .....	8,426	8,982	9,550	10,114	10,614	11,092	11,465
Debt issued by other agencies .....	26	26	25	24	24	23	22
Total, gross Federal debt .....	8,451	9,008	9,575	10,138	10,638	11,115	11,487
Held by:							
Debt held by Government accounts .....	3,622	3,924	4,230	4,585	4,966	5,366	5,776
Debt held by the public <sup>6</sup> .....	4,829	5,083	5,345	5,554	5,671	5,748	5,711
As a percent of GDP .....	37.0%	36.9%	36.8%	36.3%	35.2%	33.9%	32.1%

\* \$500 million or less.

<sup>1</sup> A decrease in the Treasury operating cash balance (which is an asset) is a means of financing a deficit and therefore has a positive sign. An increase in checks outstanding (which is a liability) is also a means of financing a deficit and therefore also has a positive sign.

<sup>2</sup> Besides checks outstanding, includes accrued interest payable on Treasury debt, uninvested deposit fund balances, allocations of special drawing rights, and other liability accounts; and, as an offset, cash and monetary assets (other than the Treasury operating cash balance), other asset accounts, and profit on sale of gold.

<sup>3</sup> Consists mainly of Federal Financing Bank debt (which is not subject to limit), the unamortized discount (less premium) on public issues of Treasury notes and bonds (other than zero-coupon bonds), and the unrealized discount on Government account series securities.

<sup>4</sup> The statutory debt limit is \$8,965 billion, enacted on March 20, 2006.

<sup>5</sup> Treasury securities held by the public and zero-coupon bonds held by Government accounts are almost all measured at sales price plus amortized discount or less amortized premium. Agency debt securities are almost all measured at face value. Treasury securities in the Government account series are otherwise measured at face value less unrealized discount (if any).

<sup>6</sup> At the end of 2006, the Federal Reserve Banks held \$768.9 billion of Federal securities and the rest of the public held \$4,060.0 billion. Debt held by the Federal Reserve Banks is not estimated for future years.