



# Kids' Share 2025: Report on Federal Expenditures on Children through 2024 and Future Projections

*Data and Methodology Appendixes*

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# I. Introduction

This appendix describes the data and methodology used to estimate budget outlays and tax reductions on children in Elli Nikolopoulos, Heather Hahn, Margot Crandall-Hollick, Eden Phillips, Elaine Maag, Hannah Daly, and Apueela Wekulom, *Kids' Share 2025: Report on Federal Expenditures on Children through 2024 and Future Projections* (Washington, DC: Urban Institute), <https://apps.urban.org/features/2025-kids-share-federal-expenditures>.

Estimating government expenditures on children is a complex task involving many decisions, definitions, and assumptions about how federal dollars are spent. For each annual report, we use a consistent, three-step methodology to estimate federal expenditures. First, we define and identify programs for inclusion. We only include programs directly benefiting children or households because of the presence of children. Second, we collect expenditure data for the dozens of programs and tax provisions included in our report. Expenditure data for FY 2024 for nontax programs largely come from the *Technical Supplement to the 2026 Budget: Appendix and Historical Tables, Budget of the United States Government* (and prior years' versions of these reports). Data on tax benefits for FY 2024—both their impact on revenues and in the case of certain tax credits, outlays—are taken from the Urban-Brookings Tax Policy Center model and the Department of Treasury's FY 2026 *Tax Expenditures* estimates, (Treasury's *Tax Expenditures* estimates have historically been included in OMB's *Analytical Perspectives* volumes that accompany the President's budget). The third step is to estimate how much program spending goes specifically to children. Each step is described further below. We also explain the data and assumptions used to generate projections, describe the sources for our state and local estimates and estimates of spending on older adults, and specify how our methodology has changed from previous *Kids' Share* reports.

Section II presents a summary table of expenditures in FY 2024, detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–XI contain descriptions of specific data sources, calculations, and methodological assumptions made for each program included in the report. Any changes in our general methodology at the program level or in calculating estimates from previous years are indicated. We provide references by program, as well as a complete list of references, in section XII. The web addresses cited in this document are current as of March 2026.

# Methodology

**Define and identify programs with spending on children.** To estimate federal expenditures on children, we must first define spending on children. This is a difficult undertaking that raises broad conceptual questions. When does childhood begin? When does it end? What is spending on children as opposed to spending on their parents or the general population? Should expenditures include reductions in taxes as well as budget outlays from federal programs? Certainly, there are many reasonable answers to these questions.

For these analyses, childhood is defined as extending from the child's date of birth until their 19th birthday. Thus, prenatal spending (e.g., through Medicaid) and postsecondary vocational training are excluded, the former largely because of data limitations. The general rule is to include 18-year-olds in the analysis; however, some programs exclude children beginning on their 18th birthdays and some programs include certain children ages 19 or older (i.e., students or children with disabilities). Where possible, we adjust program spending to match our definition. For example, we add spending on 18-year-olds to the Medicaid estimates and we exclude spending on students ages 19 to 23 from the earned income tax credit and dependent exemption estimates. However, as detailed in sections III–XI, some spending estimates exclude spending on 18-year-olds and some include spending on children ages 19 or older.

For programs to be included in this analysis, they must have children's spending of at least \$50 million and must meet at least one of the following criteria:

1. benefits or services are provided entirely to children (e.g., K–12 education programs, Head Start) or serve all age groups but deliver a portion of benefits directly to children (e.g., Supplemental Security Income [SSI] payments for children with disabilities, Medicaid services for children);
2. family benefit levels increase for households with children (e.g., Supplemental Nutrition Assistance Program [SNAP]/food stamps, 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, the dependent exemption).

Some programs that may benefit children are excluded from our calculations because they do not directly rely on the presence of a child. For example, unemployment insurance and some tax benefits for homeownership may benefit children, but because being a child or having a child are not prerequisites for these services, and because having a child does not result in any additional monetary benefit, they do not

meet the criteria for inclusion in our analysis. Further, we do not include programs that provide benefits to the general population, such as roads, communications, national parks, and environmental protection.

In reporting expenditures on children, several key measures focus on budget *outlays*. The measures that focus on outlays reflect the share of the federal budget spent on children, federal versus state and local spending on children, and outlays for children versus older adults. However, our most comprehensive measure of federal expenditures on children includes *tax reductions* (reduced tax liabilities as a result of the child tax credit, the dependent exemption, or other tax code provisions) as well as direct budget outlays. Our estimates of tax reductions are calculated with the caveat that we do not take into account behavioral or interaction effects. As a result, although we aim to provide an even broader picture of federal investment in children by adding tax reductions, these additional measures should be interpreted with care.

Throughout the report, we note where our analysis focuses on outlays only and where it broadens to include tax reductions. Even when analysis is restricted to budget outlays, it includes the direct outlays related to the tax law—primarily the portions of the earned income tax credit (EITC) and child tax credit paid out to families as a tax refund rather than a reduction in tax liability (the “refunded” or “refundable” portion of these credits). This division is consistent with budget accounting that divides tax subsidies between outlays for the refundable portion and tax expenditures for the nonrefundable portion.

**Collect expenditure data.** Expenditure data for FY 2024 largely come from the *Technical Supplement to the 2026 Budget: Appendix* and prior years’ appendices. Tax expenditure estimates come from the Urban-Brookings Tax Policy Center Model and from the US Treasury’s FY 2026 *Tax Expenditures* estimates (DoT 2025; the latter are generally found in OMB’s *Analytical Perspectives* volume of the President’s budget). In most cases, the budget appendix lists outlays for each program included in our analysis, sometimes grouping several programs into larger categories. Although obligations are listed for each program in the group, only one outlay number (the total for the group) is listed. 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 we calculate outlays by applying this ratio to the total obligation listed for individual programs of interest.<sup>1</sup> We obtain expenditure

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<sup>1</sup> We make exceptions in cases where some programs in an account had a larger-than-normal appropriation in one year with effects on outlays over several years, as occurred with several programs under the American Recovery and Reinvestment Act of 2009.

information for smaller programs not listed in the appendix from budgetary documents on agency websites 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 2024. Most historical expenditure data come from earlier budget appendices or from information obtained directly from federal agencies.

To synthesize the dozens of programs identified as spending on children, we classify them into 10 major categories generally following the budget functions laid out by the Office of Management and Budget (OMB). At various points in the analysis we group our calculations into these categories:

1. health (e.g., Medicaid and the Children's Health Insurance Program [CHIP]);
2. nutrition (e.g., SNAP and child nutrition);
3. housing (e.g., Section 8 low-income housing assistance and the Low-Income Home Energy Assistance Program);
4. income security (e.g., TANF and SSI);
5. child care and early education (e.g., Head Start and child care assistance);
6. social services (e.g., foster care and child welfare services);
7. education (e.g., Title I and special education);
8. training (e.g., Job Corps);
9. the refundable portion of tax credits—cash payments to families whose income tax liability falls below zero (e.g., most of the EITC and a share of the child tax credit); and
10. tax reductions—income tax reductions from special tax provisions (e.g., the nonrefundable portions of the child and dependent care credits, the nonrefundable portions of the EITC and child tax credit, the children's share of the exclusion for employer-sponsored health insurance). Tax reductions also include the portion of refundable tax credits that offset other taxes, like payroll taxes (like Social Security and Medicare taxes paid when a return is filed). Note that our analysis includes the dependent exemption, which is not considered a tax expenditure by the Department of the Treasury but does reduce the income tax liability of families with children.

A full list of the programs in each category can be found in the summary table in section II. Note that although the summary table and the *Kids' Share 2025* report generally use these 10 categories, this

appendix has only 9 categories (detailed in sections III–XI). The two tax-related categories are considered one “tax provision” category for purposes of data collection.

**Calculate the share of program spending on children.** Government programs that benefit children vary in how they target their funds. Some programs devote all their resources directly to children, while others allocate funds across several age groups. As a result, we use four methods to calculate the share of program resources dedicated to children:

- *For programs that serve children only*, we assume 100 percent of program expenditures (including benefits and associated administrative costs) go to children through either a direct service (e.g., education) or a child benefit paid through parents or guardians (e.g., SSI disabled children benefits). We make no attempt to account for any child benefits 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 determine benefit size by the number of children* (e.g., the child tax credit and dependent exemption), we assume 100 percent of program expenditures go to children.
- *For programs providing benefits to families without any delineation of the parents’ and children’s share*, we generally estimate the children’s share based on the number of children and adults served 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.

Table 1 outlines our general process for allocating benefits to children.

TABLE 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 numbers of children and 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, Adoption Assistance, child welfare, child and family services programs, child care programs, juvenile justice, missing children, etc. | Medicaid, CHIP, 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, <sup>a</sup> child tax credit, dependent exemption, employer-provided child care <sup>b</sup> etc. | TANF, etc.   | SNAP/food stamps, veterans' benefits, public housing, Low Income Home Energy Assistance Program, etc. | Unemployment benefits, workers' compensation, Making Work Pay and other tax credits not tied to number of children, etc. |

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

<sup>a</sup> Spending on childless EITC units (3 percent of total) is excluded and is spending to children 19 years and older (including those who are 19-23 and full-time student or disabled) (about 8 percent).

<sup>b</sup> Spending on care expenses for dependents that are not children (3 percent of total) is excluded.

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

For certain programs, we use the Urban Institute's microsimulation modeling capabilities, including the Transfer Income Model (TRIM3), to estimate the share of benefits going to children. TRIM3 is maintained and developed by the Urban Institute with primary funding from the US Department of Health and Human Services. TRIM3 simulates the effects of major government tax, transfer, and health programs and can produce individual, family, state, and national results. TRIM3's annual "baseline" simulations of actual program rules are used to correct for the underreporting of transfer program benefits in the survey files used as input in TRIM3 and to create other variables—such as program eligibility indicators—unavailable in the input data. Some data used in this year's report are based on the 2022 Current Population Survey, augmented as described above to adjust for underreporting, and some data come from direct tabulations of the 2024 Current Population Survey. TRIM3 is particularly useful for several income security programs and housing programs. Program results calculated using TRIM3 are noted in the individual descriptions in the sections that follow.

We also use the Urban-Brookings Tax Policy Center microsimulation model, a powerful tool for federal tax policy analysis, to estimate spending on children from five of the largest tax benefits: the dependent exemption, the EITC, the child tax credit, the child and dependent care tax credit, and the exclusion for employer-sponsored health insurance (we also used the model to estimate past expenditures on pandemic-related economic impact payments ("stimulus checks") paid through the tax code). The model calculates tax liability for a representative sample of households under both the current law and alternative scenarios. The model then produces estimates of the revenue consequences of different tax policy choices and of their effects on the distribution of tax liabilities and marginal effective tax rates, which affect incentives to work, save, and shelter income from tax. In certain cases, we also use model estimates to inform our calculation of multipliers for the five largest tax benefits for children, although in many cases the model estimates the share of these benefits that are for children.

We also employ the Urban Institute's Health Insurance Policy Simulation Model (HIPSM) for our analysis of the kids' share of tax expenditures for employer-provided health insurance and the health insurance subsidy exchange. A detailed microsimulation model of the health care system, HIPSM

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.

## Methods for State and Local Spending

Although we primarily focus on federal expenditures on children, we also include estimates of state and local spending on children from 1998 to 2022. Estimates for 1998 to 2008 are drawn from the Rockefeller Institute State Funding Database, as described in Billen and colleagues (2007); estimates for 2009–22 are generated by the authors following the Rockefeller Institute methodology and using the sources detailed below. Consultations between the authors of this report and Rockefeller Institute researchers increased consistency between the federal estimates and the state and local estimates. For example, both sets define children as individuals younger than age 19, and state estimates include state earned income tax credits, in part to be consistent with the federal analysis. However, differences remain, such as in the reporting period for expenditures. The reporting period is based on the school year (July 2021–June 2022) for education programs, the federal fiscal year (October 2021–September 2022) for major federal programs, and the calendar year for the earned income tax credits.

Because of the challenge of collecting data across 50 states, state and local estimates focus on only a dozen major programs: elementary and secondary education (including state spending on prekindergarten), the state share of three federal health programs (Medicaid, CHIP, and the 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, and child welfare services), and state earned income tax credits. Separate state programs are included if they are reported in federal reporting requirements. Specifically, TANF separate state programs are included; state spending on prekindergarten is included where it is reported by state education agencies as part of state and local education; and state health, child care, and child welfare spending are included to the extent they are claimed as maintenance of effort or matching under federal health, child care, TANF, or child care programs. However, state-only spending not associated with or reported in federal reporting is not included, except for state earned income tax credits. Spending on US territories is not counted in the state and local estimates.

We estimated shares of spending on children for Medicaid, TANF, and CHIP; the other state programs were programs that can be assumed to spend 100 percent of their funding on children (i.e., child care, child welfare). The kids' share of these three programs was generally estimated state by state,

but it was estimated in aggregate (i.e., one estimate for the entire nation) in 2009 and from 2018 onwards for Medicaid; in 2009–12 for TANF; and in 2009–12 and 2014–15 for CHIP.

To update state estimates for 2009–22, we draw on the US Census Bureau’s (2025) Annual Survey of School System Finances for state and local education spending data. Medicaid spending on children is estimated from unpublished tabulations of Medicaid claims (Medicaid Statistical Information System data), by state and age, generated by the Urban Institute’s Health Policy Center, with imputations by the authors for missing data—except in 2009 and 2018 through 2022, when the estimate is based on CBO estimates of federal Medicaid spending on children. Maternal and Child Health Block Grant estimates are generated from the Health Resources & Services Administration’s report of nonfederal Maternal and Child Health Block Grant expenditures (HHS 2026). Our state estimates for CHIP spending come from MACPAC (2023). For 2009–12 and 2014–22, we use the same multiplier used for federal CHIP spending; for 2013, we developed a multiplier for each state using the MACPAC source. Our estimate for state spending on TANF is based on expenditure and caseload data from the Administration for Children and Families (HHS 2023d; 2024f), including state spending on assistance and non-assistance but excluding TANF funds used for child care and the refundable earned income tax credit. Child welfare estimates are calculated from a variety of US Department of Health and Human Services reports and budget justifications (HHS 2023b; 2023c; 2023e; 2024g). EITC spending estimates are based on data from the IRS and the Urban–Brookings Tax Policy Center. We multiply federal EITC spending in each state (IRS 2026) by the size of the state’s EITC credit as a percentage of the federal credit (TPC 2024). We assume a 90 percent take-up rate in states with a refundable EITC and 84 percent in states without a refundable EITC to arrive at an estimate for each fiscal year from 2009 to 2022.

## Methods for Spending on Older Adults

Our primary focus is on expenditures on children, but a few figures in *Kids’ Share 2025* include estimates of spending on older adults, defined as those ages 65 and older. For these estimates, we collect expenditure information on 16 federal programs and two state programs and estimate the share of that spending that goes to individuals ages 65 or older. We do not attempt to estimate tax reductions benefiting older adults, so our comparisons with spending on children are limited to outlays. As with the methodology for children, we estimate the share of the program that goes to the older adult population; for example, we exclude spending on children and 18- to 64-year-old adults with disabilities to estimate older adults’ share of spending for Social Security, Medicare, and Medicaid. (Note, however, that except

in estimates denoted as “older adults spending,” our estimates for adult portions of Social Security, Medicare, and Medicaid include all spending on individuals ages 19 and older).

At the federal level, our calculations of spending on older adults include spending through Social Security, Medicare, Medicaid, SSI, SNAP, veterans’ benefits, Railroad Retirement, unemployment compensation, federal civilian retirement, military retirement, Special Benefits for Disabled Coal Miners, veterans’ medical care, annuitants’ health benefits, housing, the Administration for Community Living (previously the Administration of Aging), and the Low-Income Home Energy Assistance Program. Most of these programs were included in a Congressional Budget Office (CBO) study of federal spending on older adults (CBO 2000), and we added several programs to fit our methodology. We also include the state share of Medicaid spending on older adults and state spending on supplemental SSI benefits.

Most outlay estimates come from the *Technical Supplement to the 2026 Budget: Appendix and Historical Tables, Budget of the United States Government* (and prior years’ reports) and historical tables published by OMB; a few come from CBO. The percentage going to individuals ages 65 and older for Social Security, Medicare, Medicaid, and SSI was taken from the *Annual Statistical Supplement to the Social Security Bulletin*, Centers for Medicare and Medicaid Services (CMS) program statistics, CBO’s “Details About Baseline Projections for Selected Programs” for Medicaid, and the *Annual Report on the Supplemental Security Program*. Estimates for other programs generally rely on program data from respective agencies or the CBO report noted above. Calculations of state and local spending, which include spending on Medicaid and SSI supplemental benefits, also come from CMS and SSI program data.

## Methods for Projections

To predict future trends for spending on children, we primarily use the Congressional Budget Office’s *The Budget and Economic Outlook: 2026 to 2036* (CBO 2026). These February 2026 budget projections are based on “economic developments and laws in place as of December 3, 2025...[and] incorporate the effects of laws in place as of January 14, 2026” (CBO 2026). They generally assume no change in tax and spending laws after that date. Because CBO (2026) provides limited data on FY 2025 spending and given the timing of the release of these projections—see the section on “Major Changes since Last Year” for more detail—we also use limited data from CBO’s *The Budget and Economic Outlook: 2025 to 2035* (CBO 2025). This means projections for FY 2025 reflect laws in place as of December 4, 2024. We use the Urban–Brookings Tax Policy Center Microsimulation Model to project spending on children from five of the largest tax benefits: the dependent exemption, the EITC, the child tax credit, the child and

dependent care tax credit, and the exclusion for employer-sponsored health insurance, For projections for other provisions, we use estimates from the Department of Treasury's *FY 2027 Tax Expenditure Estimates* (DoT 2026).

The projection methodology differs depending on whether a program is mandatory spending (with spending governed by programmatic rules, such as Medicaid or Social Security), discretionary spending (with spending set by appropriations action), or a tax reduction.

**Mandatory spending.** CBO baseline projections assume a continuation of current law. This generally includes the expiration of time-limited programs and tax provisions, except that certain expiring programs that have been continually reauthorized in the past are also assumed to continue. Our analysis relies on CBO's projections for mandatory programs, drawing from an Excel table published on the CBO website with spending projections by program account.

**Discretionary spending.** For discretionary spending, CBO traditionally uses a baseline assumption that spending is kept constant in real terms—that is, spending is adjusted upward for inflation but does not increase to account for growth in population or GDP. As a result, projections for discretionary spending decline over time relative to both mandatory programs and GDP.

**Tax reductions.** Projections for tax programs are calculated differently. For five programs included in our analysis—the dependent exemption, the child tax credit, the EITC, the child and dependent care tax credit, and the exclusion of employer sponsored health insurance—we obtained 10-year projections from the Urban–Brookings Tax Policy Center microsimulation model. We obtained updated projections in 2025. These projections assume a current law baseline, reflecting the law in effect on July 5, 2025 (i.e., including the changes made by the 2025 Budget Reconciliation Law (PL 119-21).

For all other smaller tax provisions, we use the ten-year projections provided in Department of Treasury's *FY 2027 Tax Expenditure Estimates* (DoT 2026) from FY 2025-35. 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.

For programs and tax provisions serving both children and adults, we generally assume that the share of spending directed to children will remain constant for each program from 2025 to 2035. The exception is that we use the CBO's detailed projections by age group for Medicaid, Social Security, and SSI. Our statements about future spending generally focus on spending as a whole and in broad categories, such as health and education, or types of spending, such as mandatory and discretionary given the tentative nature of budget projections.

# Adjusting Estimates to Enable Comparisons over Time

In the *Kids' Share 2025* report, we present all spending estimates in terms of **inflation-adjusted 2024 dollars** using GDP data from OMB's *Historical Tables (2025)* and CBO's *Budget and Economic Outlook (2026)*. This allows us to compare expenditures over time in a common unit.

In addition to real spending estimates, we also calculate the following adjustments to facilitate comparisons and analyze the evolution of spending over time:

- **Share of GDP:** To understand how spending on children has changed relative to the size of the economy, we present estimates of spending as a share of GDP. We divide our inflation-adjusted spending estimates by the real GDP of the corresponding year, using the same data from OMB and CBO as was used to do the initial inflation adjustments. Examining spending relative to the economy can reveal how spending changes as the economy grows.
- **Per-person expenditures:** To estimate how spending levels average out per person, we divide inflation-adjusted spending by the total number of children up to age 18 and, for estimates of spending on older adults, by the total number of adults age 65 and older in a given year, based on estimates from the US Census Bureau (2023c). When comparing these per-person estimates over time, we can see how spending has changed while accounting for population differences.

## Major Changes since Last Year

Because of the timing of the 2025 reconciliation act and CBO's corresponding 10-year budget projections that accounted for major changes in spending as a result of this legislation, we used CBO's *The Budget and Economic Outlook: 2026 to 2036* as the main source for projected expenditures from FY 2026 to FY 2035. However, these projections did not always include estimated or actual expenditures for FY 2025. For select programs, including Medicaid, SNAP, and SSI, CBO published actual expenditures for 2025, which we used in lieu of prior years' projections. For remaining programs, we followed our same methodology as the remaining projections but used CBO's *The Budget and Economic Outlook: 2025 to 2035*.

The 2025 budget reconciliation act created new Section 530A accounts or "Trump accounts." These tax-advantaged investment accounts are available to children under age 18 who have a Social Security number. Children born between 2025 and 2028 are eligible for a \$1,000 deposit from the federal government. Treasury estimates these accounts will cost \$14.6 billion over the 10-year budget window,

with the vast majority of costs coming from the seed funding (DoT 2026). Although children are necessary for a family to qualify for this benefit, we do not include these accounts in *Kids' Share* because the benefits from the accounts do not accrue to children. In almost all cases, no funds may be withdrawn from an account until a child reaches age 18. At that point funds can be withdrawn, typically with a penalty imposed. We have no basis for estimating the likelihood of this, rather than waiting to withdraw the accounts at retirement.

## Conclusion

The following section contains a summary table of 2024 expenditures detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–XI explain the specific data sources used and calculations and methodological assumptions made for each program included in the report. These descriptions indicate any adaptations of our general methodology at the program level and identify specific changes in calculating estimates from previous years.

## II. Summary Table of Multipliers and Expenditures in 2024

| Category  | Multiplier   | Expenditures (millions) |                |
|---|--------------|-------------------------|----------------|
|   | All children | Total                   | All children   |
| <b>Total</b>  |              | <b>3,353,392</b>        | <b>665,627</b> |
| <b>Income Security</b>  |              | <b>1,732,000</b>        | <b>74,479</b>  |
| Social Security   |              |                         |                |
| Old Age and Survivors' Trust Fund   | 0.016        | 1,304,381               | 20,374         |
| Disability Insurance Trust Fund   | 0.04         | 156,511                 | 5,738          |
| AFDC/TANF (cash assistance)   | 0.73         | 5,076                   | 3,697          |
| TANF noncash assistance   | 0.73         | 13,148                  | 9,575          |
| Federal share of child support collections                                      | 1            | -451                    | -451           |
| Child support enforcement   | 1            | 4,827                   | 4,827          |
| Supplemental Security Income  | 0.16         | 61,931                  | 10,134         |
| Railroad Retirement   | 0.002        | 14,566                  | 31             |
| Veterans' benefits  | 0.1          | 172,011                 | 20,554         |
| <b>Nutrition</b>  |              | <b>146,745</b>          | <b>80,168</b>  |
| Supplemental Nutrition Assistance Program                                       | 0.38         | 106,754                 | 40,953         |
| Child nutrition   | 0.99         | 32,734                  | 32,542         |
| Special Supplemental Food (WIC)   | 0.92         | 7,257                   | 6,673          |
| <b>Housing</b>  |              | <b>59,117</b>           | <b>10,182</b>  |
| Low Income Home Energy Assistance   | 0.18         | 4,980                   | 909            |
| Low-rent public housing   | 0.17         | 4,821                   | 826            |
| Section 8 Low-Income Housing Assistance   | 0.17         | 49,669                  | 8,507          |
| Rental housing assistance   | 0.17         | 33                      | 6              |
| Emergency Rental Assistance (COVID-19 pandemic response)                        | 0.17         | -386                    | -66            |
| <b>Tax Credits/Exemptions</b>   |              | <b>612,637</b>          | <b>221,240</b> |
| <i>Subtotal, tax reductions</i>   |              | 409,872                 | 133,270        |
| <i>Subtotal, refundable portion of credits (outlays)</i>                        |              | 202,765                 | 87,969         |
| Earned income tax credit (EITC tax expenditures)                                | 0.88         | 8,940                   | 7,911          |
| EITC outlays  | 0.88         | 57,480                  | 50,864         |
| Dependent care credit   | 0.97         | 4,220                   | 4,093          |
| Dependent care credit outlays   | 0.97         | 0                       | 0              |
| Child tax credit (CTC tax expenditures)   | 1            | 83,855                  | 83,855         |
| CTC outlays   | 1            | 34,560                  | 34,560         |
| Dependent exemption   | 1            | 0                       | 0              |
| Exclusion of employer-provided child care                                       | 0.97         | 860                     | 834            |
| Employer-provided child care credit   | 1            | 20                      | 20             |
| Assistance for adopted foster children  | 1            | 650                     | 650            |
| Adoption credit and exclusion   | 1            | 300                     | 300            |
| Qualified Zone Academy Bonds  | 1            | 80                      | 80             |
| Qualified Zone Academy outlays  | 1            | 40                      | 40             |
| Qualified School Construction Bonds   | 1            | 470                     | 470            |
| Qualified School Construction outlays   | 1            | 490                     | 490            |
| Exclusion of certain foster care payments                                       | 1            | 920                     | 920            |
| Exclusion for public assistance benefits  | 0.45         | 790                     | 352            |
| Exclusion for Social Security Retirement and Dependents and Survivors' benefits | 0.018        | 27,270                  | 487            |

| Category  | Multiplier   | Expenditures (millions) |                |
|---|--------------|-------------------------|----------------|
|   | All children | Total                   | All children   |
| Exclusion for veterans' death benefits and disability compensation                  | 0.12         | 13,620                  | 1,627          |
| Exclusion of employer contributions for medical insurance premiums and medical care | 0.12         | 254,207                 | 31,419         |
| Premium tax credit (PTC for health coverage)  | 0.018        | 13,670                  | 250            |
| PTC outlays   | 0.018        | 110,195                 | 2,015          |
| <b>Health</b>   |              | <b>641,110</b>          | <b>138,816</b> |
| Medicaid  | 0.18         | 610,278                 | 112,708        |
| Vaccines for Children   | 1            | 7,239                   | 7,239          |
| Maternal and Child Health (Block Grant)   | 0.74         | 903                     | 671            |
| Immunization  | 0.91         | 682                     | 621            |
| Children's mental health services   | 0.97         | 130                     | 126            |
| Healthy Start   | 0.36         | 145                     | 52             |
| CHIP  | 0.82         | 19,499                  | 15,919         |
| Birth defects or developmental disabilities   | 0.76         | 215                     | 164            |
| Children's graduate medical education   | 1            | 385                     | 385            |
| Lead hazard reduction   | 1            | 183                     | 183            |
| Home visiting   | 1            | 465                     | 465            |
| Community Mental Health Services Block Grant  | 0.29         | 986                     | 283            |
| <b>Social Services</b>  |              | <b>18,293</b>           | <b>17,102</b>  |
| Social Services (Block Grant)   | 0.63         | 1,604                   | 1005           |
| Community Services Block Grant  | 0.37         | 767                     | 281            |
| Children and families services programs   | 1            | 522                     | 522            |
| Child welfare services and training   | 1            | 290                     | 290            |
| Foster care   | 0.99         | 5,321                   | 5,268          |
| Guardianship  | 1            | 333                     | 333            |
| Adoption Assistance   | 1            | 4,134                   | 4,134          |
| Independent living  | 0.64         | 145                     | 93             |
| PREP and abstinence education   | 1            | 171                     | 171            |
| Juvenile justice  | 1            | 269                     | 269            |
| Missing children  | 1            | 50                      | 50             |
| Safe and Stable Families  | 1            | 449                     | 449            |
| Children's research and technical assistance  | 1            | 30                      | 30             |
| Unaccompanied alien children  | 1            | 4,207                   | 4,207          |
| Unaccompanied Refugee Minors program  | 1            | 0                       | 0              |
| <b>Early Care and Education</b>   |              | <b>32,448</b>           | <b>32,448</b>  |
| Preschool Development Grants  | 1            | 311                     | 311            |
| Head Start  | 1            | 12,273                  | 12,273         |
| Child Care and Development Block Grant  | 1            | 16,298                  | 16,298         |
| Child Care Entitlement to States  | 1            | 3,566                   | 3,566          |
| <b>Education</b>  |              | <b>108,027</b>          | <b>90,495</b>  |
| Dependents' schools abroad  | 1            | 1,247                   | 1,247          |
| Impact Aid  | 1            | 1,891                   | 1,891          |
| Career, technical, and adult education (formerly "vocational and adult education")  | 0.45         | 2,171                   | 981            |
| Education for the Disadvantaged (Title I)   | 1            | 18,911                  | 18,911         |
| School Improvement  | 1            | 5,973                   | 5,973          |
| Indian Education  |              |                         |                |
| Department of Education   | 1            | 193                     | 193            |
| Bureau of Indian Affairs Schools  | 1            | 1,132                   | 1,132          |
| Education construction  | 1            | 296                     | 296            |
| English language acquisition  | 1            | 912                     | 912            |
| Education for the handicapped or special education                                  | 1            | 16,273                  | 16,273         |

| Category  | Multiplier   | Expenditures (millions) |              |
|---|--------------|-------------------------|--------------|
|   | All children | Total                   | All children |
| Domestic schools  | 1            | 639                     | 639          |
| Institute of Education Sciences                           | 0.78         | 787                     | 614          |
| Innovation and improvement                                | 1            | 1106                    | 1106         |
| Safe schools and citizenship education                    | 1            | 507                     | 507          |
| Junior ROTC   | 1            | 442                     | 442          |
| Education Stabilization Fund (COVID-19 pandemic response) | 0.71         | 55,517                  | 39,348       |
| Emergency Connectivity Fund                               | 0.92         | 4                       | 4            |
| STOP school violence                                      | 1            | 27                      | 27           |
| <b>Training</b>   |              | <b>3,016</b>            | <b>696</b>   |
| Job Corps   | 0.09         | 1,862                   | 174          |
| WIA Youth Formula Grants                                  | 0.44         | 1047                    | 461          |
| YouthBuild Grants   | 0.57         | 107                     | 61           |

**Notes:** The table does not show totals by category or across all categories, because the table is limited to programs with spending on children and does not provide the necessary information for calculating true category totals. AFDC = Aid to Families with Dependent Children; CHIP = Children's Health Insurance Program; PREP = Personal Responsibility Education Program; TANF = Temporary Assistance to Needy Families; WIC = Special Supplemental Nutrition Program for Women, Infants, and Children.

# III. Income Security Programs

| Program                             | Social Security   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #96.004<br>See CFDA #96.001  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Income Security   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | Cash  |
| Spending Type                       | Mandatory   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$1,460,892   |
| All Children                        | \$26,113  |
| <b>Multipliers</b>                  | OASI  |
| All Children                        | 0.02  |
|                                     | DI  |
| All Children                        | 0.04  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OASI: OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 1038. DI: OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 1040.   |
| Multipliers                         |   |
| All Children                        | The Social Security Administration reports benefits for children younger than 18, so 17 was used as the upper age limit for this program. The estimated percentage of benefits going to children younger than 18 was based on total monthly benefit data from Annual Statistical Supplement of the Social Security Bulletin, tables 5.A4 and 5.F4 ( <a href="https://www.ssa.gov/policy/docs/statcomps/">https://www.ssa.gov/policy/docs/statcomps/</a> ). The fiscal year 2024 estimate is based on data for December 2023. For multiplier projections, we use data from the CBO's baseline projections for selected programs ( <a href="https://www.cbo.gov/about/products/baseline-projections-selected-programs">https://www.cbo.gov/about/products/baseline-projections-selected-programs</a> ). |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | Expenditure data were drawn from OMB's <i>Appendix to the Budget</i> for all years. The "All Children" multiplier was calculated as benefits for children younger than age 18 divided by total benefits—same as the current multiplier.   |
| Changes Made This Year              | None  |

| Program                             | Temporary Assistance for Needy Families  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.558   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Income Security  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type (Cash)                 | Cash   |
| Benefit Type (Noncash)              | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | Cash   |
| All Children                        | \$5,076  |
|                                     | \$3,697  |
|                                     | Non-Cash   |
| Total Program                       | \$13,148   |
| All Children                        | \$9,575  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.73   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Administrative and benefit expenditures: OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 371. Contingency fund: OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 372.   |
| Multipliers                         |  |
| All Children                        | The multiplier was calculated as the portion of total recipients who are children, using FY 2024 TANF caseload data from the Administration for Children and Families website at <a href="https://www.acf.hhs.gov/ofa/data/tanf-caseload-data-2024">https://www.acf.hhs.gov/ofa/data/tanf-caseload-data-2024</a> . (Maintenance of Effort [MOE] and Separate State Programs [SSP] caseloads are not included). In most states children older than 17 are not eligible for cash assistance, but in a few states students as old as 21 are eligible. Therefore, the number of child recipients may include some people as old as 21. Note that while roughly half of TANF expenditures go toward noncash assistance, the caseload data only include cases receiving cash assistance. However, because reliable data on the noncash caseload are not available, we have calculated the multipliers based on the cash-assistance caseload. |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| Historical Estimates                | TANF and contingency fund expenditures are from OMB's <i>Appendix to the Federal Budget</i> for earlier years.   |
| Changes Made This Year              | None   |

| Program                             | Child Support Enforcement   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CDFA #93.563  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Income Security   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Mandatory   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$4,827   |
| All Children                        | \$4,827   |
| <b>Multipliers</b>                  |   |
| All Children                        | 1.00  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | Estimated expenditures are from OMB's <i>Appendix to the Federal Budget, FY 2026</i> , p. 373. This account includes a line for "territories and repatriation," which is not a children's program so is not included in the total. We also show as a separate line the negative outlays associated with the federal share of child support enforcement collections, taken from the "Financial Overview" table of various <i>Annual Reports of the Office of Child Support Enforcement</i> ( <a href="http://www.acf.hhs.gov/programs/css/data">http://www.acf.hhs.gov/programs/css/data</a> ) for years before 2016. From 2016 onward, we use OMB's Public Budget Database outlays, available as a supplement to the annual federal budget: <a href="https://www.whitehouse.gov/omb/supplemental-materials/">https://www.whitehouse.gov/omb/supplemental-materials/</a> . |
| 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.  |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | Historical estimates are drawn from OMB's <i>Appendix to the Federal Budget</i> , various years. The programs included are child support administration, incentive payments, and Access and Visitation grants.  |
| Changes Made This Year              | None  |

| Program                             | SSI  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #96.006   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Income Security  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$61,931   |
| All Children                        | \$10,134   |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.16   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026 p. 1036.   |
| Multipliers                         |  |
| All Children                        | The SSI program defines children as people younger than 18, so 17 was used as the upper age limit for this program. CBO Supplemental Data (January 2025) was used to calculate the portion of total benefit outlays that go to children ( <a href="https://www.cbo.gov/about/products/baseline-projections-selected-programs#21">https://www.cbo.gov/about/products/baseline-projections-selected-programs#21</a> ).     |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | Expenditure data are from OMB's <i>Appendix to the Federal Budget</i> 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              | None   |

| Program                             | Railroad Retirement  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #57.001   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Income Security  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$14,566   |
| All Children                        | \$31   |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.002  |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | When possible, data were obtained directly from statistical table B3 on the Railroad Retirement Board's website ( <a href="https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual">https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual</a> ). When not available, we used the historical outlays database and guidance provided by Dan Ready of CBO on March 30, 2020, to calculate this figure.  |
| Multipliers                         |  |
| All Children                        | Data reported by the Railroad Retirement Board show the portion of recipient children younger than 18, so 17 was used as the upper age limit for this program. Statistical tables B3 and B24 on the Railroad Retirement Board's website ( <a href="https://rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual">https://rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual</a> ) show total payments and payments to children (table B3) and the percentage of recipient children who are younger than 18 (table B24). The multiplier was calculated as the portion of total expenditures that went to children younger than 18. Because the latest data available were for FY 2022, the FY 2024 multiplier was calculated as an average of the multiplier for years 2020–22. |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| 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 website 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 <a href="http://www.rrb.gov/act/historical.asp">http://www.rrb.gov/act/historical.asp</a> .   |
| Changes Made This Year              | None   |

| Program  | Veterans Benefits  |
|--|--|
| <b>Program Description</b>                                 | See CFDA #64.110<br>See CFDA #64.109<br>See CFDA #64.104<br>See CFDA #64.105   |
| <b>Categories</b>  |  |
| Major Program Area   | Income Security  |
| Eligibility Limitations (Veterans Disability Compensation) | Not Means-Tested   |
| Eligibility Limitations (Other)                            | Means-Tested   |
| Benefit Type   | Cash   |
| Spending Type  | Mandatory  |
| <b>Expenditures (millions)</b>                             |  |
| Total Program  | \$113,865  |
| All Children   | \$11,209   |
| <b>Multipliers</b>   |  |
| All Children   | 0.10   |
| <b>Data Sources and Methodology</b>                        |  |
| Program Expenditures                                       | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 888-889. We used compensation obligations for survivors for "Survivors Compensation (DIC)," compensation obligations for veterans for "Veterans Compensation (Disability Compensation)," pension obligations for veterans for "Veterans Pension," and pension obligations for survivors for "Survivors Pension." Total gross outlays were allocated to these four programs based on the amount of obligations associated with each program.                          |
| Multipliers  |  |
| All Children   | We used the March 2024 Current Population Survey to estimate the children's share of all four programs using the same multiplier. The most recent data reflected calendar year 2023, so we used this figure for fiscal year 2024.  |
| <b>Notes</b>   |  |
| Projections  | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| Historical Estimates                                       | For years before 1999, expenditure data were taken from the Veterans Administration's Annual Reports. Starting in 1999 they were taken from OMB's <i>Appendix to the Federal Budget</i> . For years before 2007, multipliers were based on data from the Veterans' Administration. For 2012 onward, multipliers were based on tabulations from the March Current Population Survey (and one estimate was used for all four programs). For 2008–11, we used a bridge to gradually move from administrative data to survey data. |
| Changes Made This Year                                     | None   |

# IV. Nutrition Programs

| Program                             | Supplemental Nutrition Assistance Program   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #10.551  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Nutrition   |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Mandatory   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$106,754   |
| All Children                        | \$40,953  |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.38  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 158.  |
| Multipliers                         |   |
| All Children                        | Children in this program are younger than 18. We used the proportion of benefits that go to children, according to data from Characteristics of Supplemental Nutrition Assistance Program Households: Fiscal Year 2023. The link to the most recent reports is available on the USDA/FNS website: <a href="https://www.fns.usda.gov/research/snap/characteristics-fy23">https://www.fns.usda.gov/research/snap/characteristics-fy23</a> .   |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years. Multiplier estimates from 1997 on use data from earlier versions of the Characteristics of Food Stamp Participants 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 website. 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. Separately, for 2020 and 2021, we assumed 100 percent of Pandemic-EBT was for children and developed a weighted multiplier for 2020 and 2021 based on the ratio of funding for Pandemic-EBT and regular SNAP benefits. |
| Changes Made This Year              | None  |

| Program                             | Child Nutrition  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #10.553 (School Breakfast Program)<br>See CFDA #10.555 (National School Lunch Program)<br>See CFDA #10.558 (Child and Adult Care Food Program)<br>See CFDA #10.559 (Summer Food Service Program)<br>See CFDA #10.560 (State Administrative Expenses)<br>See CFDA #10.556 (Special Milk)   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Nutrition  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$32,734   |
| All Children                        | \$32,542   |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.994  |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                |  |
| Multipliers                         | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 159.   |
| All Children                        | Children 18 and younger 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), 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. Data on number of adults in CACFP is from <a href="https://www.fns.usda.gov/pd/child-nutrition-tables">https://www.fns.usda.gov/pd/child-nutrition-tables</a> , National Level Summary Tables. |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| Program                             | WIC  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #10.557   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Nutrition  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$7,257  |
| All Children                        | \$6,673  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.92   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 160.   |
| Multipliers                         |  |
| All Children                        | We calculate the share of WIC benefits going to children from birth to age 5 and breastfeeding women. Data sources include administrative data on participants for 2024 ( <a href="https://www.fns.usda.gov/pd/wic-program-monthly-data-state-level-participation-by-category-and-program-costs-table">https://www.fns.usda.gov/pd/wic-program-monthly-data-state-level-participation-by-category-and-program-costs-table</a> ), and food costs data from Special Supplemental Nutrition Program For Women, Infants, and Children (WIC) Participant and Program Characteristics 2018 Food Packages and Costs (report summary). |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

# V. Housing Programs

| Program                             | Low Income Home Energy Assistance  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.568   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Housing  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$4,980  |
| All Children                        | \$909  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.18   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 374.   |
| Multipliers                         |  |
| All Children                        | We estimated the percent of benefits that go to households with children ages 18 and younger using Current Population Survey data from calendar year 2023. We assume an equal benefit per person to allocate benefits to children within households. Because data are available through 2023, the 2024 multiplier is an average of the previous three years.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , 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 before 1994, CPS data were not available, so we used an average of the 1994, 1995, and 1996 multipliers.   |
| Changes Made This Year              | None   |

| Program                             | Public Housing   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #14.850   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Housing  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$4,821  |
| All Children                        | \$826  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.17   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | The Consolidated Appropriations Act, 2021 (P.L. 116–260) combined the Public Housing Capital Fund and the Public Housing Operating Fund into the new Public Housing Fund. The Public Housing Operating Fund continues to make obligations and outlays from funds appropriated in 2020 and earlier. Kids’ share relevant outlays include (1) the Public Housing Operating Fund, which is spending down obligations from 2020 and earlier; and (2) only the first two obligations of the new Public Housing Fund (Operating Formula Grants and Shortfall Prevention). To determine Kids’ Share outlays in the new Public Housing Fund, we calculate the share of total obligations devoted to the two relevant obligations and apply that share to the total outlays. This share of the new Public Housing Fund outlays plus the continuing outlays from the old Public Housing Operating Fund are the estimated total Public Housing outlays relevant to Kids’ Share. “Public Housing Operating Fund”: OMB’s <i>Appendix to the Federal Budget</i> , FY 2025, p. 530. “Public Housing Fund”: OMB’s <i>Appendix to the Federal Budget</i> , FY 2026, p. 462-63.” |
| <b>Multipliers</b>                  |  |
| All Children                        | The share of housing benefits allocated to children younger than 18 was estimated using 2022 Current Population Survey data for calendar year 2022 incomes augmented by TRIM-3 to adjust for under- and overreporting of program participation. Because data are available through 2022, we used an average of estimates from 2020–22 for benefits allocated to children in 2023 and 2024.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO’s <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| Historical Estimates                | OMB’s <i>Appendix to the Federal Budget</i> , earlier years. We applied the ratio of benefits-to-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              | None   |

| Program                             | Section 8 Low-Income Housing Assistance  |
|-------------------------------------|--|
| <b>Program Description</b>          | Includes CFDA #14.871  |
| <b>Categories</b>                   |  |
| Major Program Area                  | Housing  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$49,669   |
| All Children                        | \$8,507  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.17   |
| <b>Data Sources and Methodology</b> |  |
| 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 <i>Appendix to the Federal Budget</i> , FY 2026, p. 462, 474, and 461, respectively.   |
| Multipliers                         |  |
| All Children                        | We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).  |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| Historical Estimates                | Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendixes. 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 <i>Appendix to the Federal Budget</i> . We applied the ratio of benefits or 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              | None   |

| Program                             | Rental Housing Assistance   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #14.103  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Housing   |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$33  |
| All Children                        | \$6   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.17  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 475-76,.  |
| Multipliers                         |   |
| All Children                        | We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).   |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years. We applied the ratio of benefits-to-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              | None  |

| <b>Program</b>                      | <b>Emergency Rental Assistance (COVID-19 pandemic response)</b>   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA 21.02 “On December 27, 2020 the Consolidated Appropriations Act, 2021 (the ‘Act’), was signed into law. While the Act has many provisions, one measure of relief created was the Emergency Rental Assistance Program (‘ERA1’). ERA1 was created to assist households that are struggling with rent and utility payments or other expenses as further defined in the Treasury’s FAQ’s. On March 11, 2021, the American Rescue Plan Act of 2021 (‘ARPA’) was signed into law and expanded upon ERA1 to create additional funding under the Emergency Rental Assistance Program referred to as ERA2.” |
| <b>Categories</b>                   |   |
| Major Program Area                  | Housing   |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Mandatory   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | (\$386)   |
| All Children                        | (\$66)  |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.17  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB’s <i>Appendix to the Federal Budget</i> , FY 2026, p. 834.  |
| Multipliers                         |   |
| All Children                        | We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).   |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO’s <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | OMB’s <i>Appendix to the Federal Budget</i> , FY 2023. Program did not exist in prior years.  |
| Changes Made This Year              | None  |

# VI. Tax Programs

| Program                             | EITC   |
|-------------------------------------|--|
| <b>Program Description</b>          | The EITC is a refundable tax credit that supplements the earnings of low-income workers, primarily benefiting low-income workers with children. Originally enacted in 1975, the EITC is now the largest federal source of cash assistance for low-income working families. Its purposes are to encourage people to increase labor force participation and help increase the after-tax income of low-income households, particularly those with children, to reduce poverty and economic hardship. For more, see the Tax Policy Center Briefing Book: <a href="https://taxpolicycenter.org/briefing-book/what-earned-income-tax-credit">https://taxpolicycenter.org/briefing-book/what-earned-income-tax-credit</a> |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      | <i>Refundable Portion</i>  |
| Total Program                       | \$57,480   |
| All Children                        | \$50,864   |
| Total Program                       | \$8,940  |
| All Children                        | \$7,911  |
| <b>Multipliers</b>                  | <i>Refundable Portion</i>  |
| All Children                        | 0.88   |
|                                     | <i>Nonrefundable Portion</i>   |
| All Children                        | 0.88   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | For the refundable (outlay) portion, for data for FY 2014 onwards, estimates are from Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1). For the nonrefundable portion, estimates from FY 2012 onwards are from the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1).   |
| Multipliers                         |  |
| All Children                        | TPC estimates (A) the share of the EITC that goes to children (0.965) and (B) the share of the credit for children that goes to children under 19 (0.917). A and B are multiplied to yield 0.88. The multiplier the same for the refundable and nonrefundable portion. Estimates for A are and B above are from FY2022. We continue to use the estimates of A and B to calculate multiplier estimates.   |
| <b>Notes</b>                        |  |
| Projections                         | Projections for the non-refundable and refundable portions of the EITC are estimated using the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1). The baseline for each year is the law currently in effect as of July 5, 2025. Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision.   |
| Historical Estimates                | FY 1980-FY 2009 (nonrefundable portion): OMB Budget <i>Analytical Perspectives</i> Tax Expenditure Estimates. Note the outlays for a given FY are taken from the OMB Budget document from two years later. So the FY 1996 number for example, is from the FY 1998 OMB Budget Analytical Perspectives Tax Expenditure Estimates; FY 2010 - (nonrefundable portion): Average of TPC and OMB estimates; FY 2011 (non-refundable   |

| Program                | EITC  |
|------------------------|---|
| Changes Made This Year | portion) TPC Model estimate from May 2024; FY 1980-FY 2013 (refundable portion): OMB Historical Tables, Table 8.5.<br>For the FY 2016-FY 2019, FY 2022, and FY 2023-FY 2035, we updated the share of EITC dollars going to children (part A as described above) for new IRS-SOI data. |

| Program                             | Child and Dependent Care Credit  |
|-------------------------------------|--|
| <b>Program Description</b>          | The child and dependent care tax credit (CDCTC) is a nonrefundable tax credit based on eligible child care expenses incurred by taxpayers so that they can work. The credit amount varies with the expenses incurred, the number of eligible children, and the taxpayer's adjusted gross income (AGI). For more information, see the Tax Policy Center Briefing Book <a href="https://taxpolicycenter.org/briefing-book/how-does-tax-system-subsidize-child-care-expenses">https://taxpolicycenter.org/briefing-book/how-does-tax-system-subsidize-child-care-expenses</a> . |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      | <i>Refundable Portion</i>  |
| Total Program                       | \$0  |
| All Children                        | \$0  |
|                                     | <i>Nonrefundable Portion</i>   |
| Total Program                       | \$4,220  |
| All Children                        | \$4,093  |
| <b>Multipliers</b>                  | <i>Refundable Portion</i>  |
| All Children                        | 0.97   |
|                                     | <i>Nonrefundable Portion</i>   |
| All Children                        | 0.97   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | For FY 2012 onwards, the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1).   |
| Multipliers                         |  |
| All Children                        | This credit can also be used for non child 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 families with older dependents, and 97 percent goes to families with children under 13 (Carasso 2008).   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1). The baseline for each year is the law currently in effect as of July 5, 2025. Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision.  |
| Historical Estimates                | Expenditures for years before FY 2012 were taken from OMB's Analytical Perspectives Tax Expenditure Estimates with a given FY data point taken from the two fiscal years ahead (FY 1995 is from the FY 1997 Budget's <i>Analytical Perspectives</i> ).   |
| Changes Made This Year              | A portion of the credit was made temporarily refundable in 2021 and has been incorporated in estimates, which is reflected in FY 2021 and FY 2022 numbers. These numbers have been corrected from <i>Kids' Share 2024</i> .  |

| Program                             | Child Tax Credit   |
|-------------------------------------|--|
| <b>Program Description</b>          | The child tax credit allows eligible taxpayers to reduce their income tax liability by up to \$2,200 per child. Lower-income taxpayers can receive up to \$1,700 per child based on their earnings. In addition, taxpayers may be eligible to claim a \$500 nonrefundable credit for each dependent not eligible for the child tax credit. The \$500 credit for other dependents not eligible for the child tax credit and claimed for 17- and 18-year-olds is included in the nonrefundable child tax credit amounts for Kids' Share. For more information, see the Tax Policy Center Briefing Book <a href="https://taxpolicycenter.org/briefing-book/what-child-tax-credit">https://taxpolicycenter.org/briefing-book/what-child-tax-credit</a> . |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      | <i>Refundable Portion</i>  |
| Total Program                       | \$34,560   |
| All Children                        | \$34,560   |
|                                     | <i>Nonrefundable Portion</i>   |
| Total Program                       | \$83,855   |
| All Children                        | \$83,855   |
| <b>Multipliers</b>                  | <i>Refundable Portion</i>  |
| All Children                        | 1.00   |
|                                     | <i>Nonrefundable Portion</i>   |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | For FY 2012 onwards, Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1).   |
| Multipliers                         |  |
| All Children                        | All expenditures are for children ages 18 and under.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1). The baseline for each year is the law currently in effect as of July 5, 2025. Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision.  |
| Historical Estimates                | Tax expenditures for years before 2005 were taken from OMB's <i>Analytical Perspectives</i> . Tax expenditures for 2005 onward were taken from the Urban-Brookings Tax Policy Center Microsimulation Model. Outlays for before 2010 were taken from OMB's <i>Historical Tables</i> (Table 8.5). Outlays for 2010 onward were taken from the Urban-Brookings Tax Policy Center Microsimulation Model.   |
| Changes Made This Year              | None   |

| <b>Program</b>                      | <b>Dependent Exemption</b>   |
|-------------------------------------|--|
| <b>Program Description</b>          | Taxpayers can reduce their income subject to taxation—and hence their tax liability—by a personal exemption amount that they claim for themselves, their spouse (if married), and any dependents. Dependents are either qualifying children or qualifying relatives. Qualifying children for this exemption must meet: A relationship test, a residency test (generally they must live with the taxpayer for more than half the year, subject to an exception for some separated/divorced parents), an age test (under 19 years old, under 24 years old if a full-time student or no age limit if permanently and totally disabled), a self-support test (the child cannot provide more than half of their own support) and a joint return test. The dependent exemption was eliminated in the Tax Cuts and Jobs Act (PL 115-97) temporarily beginning in 2018 which was made permanent in the 2025 Budget Reconciliation Law (PL 119-21). |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$0  |
| All Children                        | \$0  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | For FY 2012 onwards, the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1).   |
| Multipliers                         |  |
| All Children                        | The simulated estimate are for children ages 18 and younger. The exclusion of those ages 19 to 23 who are full-time students or have a disability was built into the simulated estimate.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1). The baseline for each year is the law currently in effect as of July 5, 2025. Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision.  |
| 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 to better align with these new estimates from the TPC model.   |
| Changes Made This Year              | None   |

| <b>Program</b>                      | <b>Exclusion of Employer-Provided Child Care</b>   |
|-------------------------------------|--|
| <b>Program Description</b>          | Eligible workers may be able to receive up to \$5,000 in tax-free benefits for child care from their employers. These benefits are often received as dependent care flexible spending accounts (FSAs). For more information, see the Tax Policy Center Briefing Book <a href="https://taxpolicycenter.org/briefing-book/how-does-tax-system-subsidize-child-care-expenses">https://taxpolicycenter.org/briefing-book/how-does-tax-system-subsidize-child-care-expenses</a> . |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Not Means-Tested   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$860  |
| All Children                        | \$834  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.97   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 115.   |
| Multipliers                         |  |
| All Children                        | Multiplier is the same as the multiplier used for the CDCTC.   |
| <b>Notes</b>                        |  |
| Projections                         | Projections for FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 116 and scaled for CBO-OMB GDP differences.   |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .  |
| Changes Made This Year              | The multiplier was changed from 1 to 0.97 for all years to align with the CDCTC multiplier, since these provisions share the same definition of qualifying expenses and individuals.   |

| Program                             | Employer-Provided Child Care Credit  |
|-------------------------------------|--|
| <b>Program Description</b>          | Under current law, businesses may claim a tax a "credit equal to 40 percent of qualified expenses for employee child care (50 percent for eligible small businesses) 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 \$500,000 per taxable year; \$600,000 for eligible small businesses." EGTRRA (PL 107-16) enacted the "45F "credit for businesses to offset the cost of child care provided to their employees which was then modified under OBBBA (PL 119-21). For more information, see "The 45F Tax Credit for Employer-Provided Child Care" <a href="https://www.congress.gov/crs-product/IF12379">https://www.congress.gov/crs-product/IF12379</a> .and "The 2025 Reconciliation Law Makes Some Modest Changes to Child Care Tax Benefits, Provides Little Help For Low-Income Families" at <a href="https://taxpolicycenter.org/taxvox/2025-reconciliation-law-makes-some-modest-changes-child-care-tax-benefits-provides-little">https://taxpolicycenter.org/taxvox/2025-reconciliation-law-makes-some-modest-changes-child-care-tax-benefits-provides-little</a> |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$20   |
| All Children                        | \$20   |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 116.   |
| Multipliers                         |  |
| All Children                        | All expenditures were assumed to be for children age 18 and under.   |
| <b>Notes</b>                        |  |
| Projections                         | Projections from FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 117 and scaled for CBO-OMB GDP differences.  |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .  |
| Changes Made This Year              | None.  |

| Program                             | Assistance for Adopted Foster Children  |
|-------------------------------------|---|
| <b>Program Description</b>          | "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; special needs adoptions receive the maximum benefit even if that amount is not spent. These payments are excluded from gross income under current law." (OMB's <i>2025 Analytical Perspectives</i> , p. 233). |
| <b>Categories</b>                   |   |
| Major Program Area                  | Tax Programs  |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | Cash  |
| Spending Type                       | Tax Program   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$650   |
| All Children                        | \$650   |
| <b>Multipliers</b>                  |   |
| All Children                        | 1.00  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 117.  |
| Multipliers                         |   |
| All Children                        | All expenditures were assumed to be for children age 18 and under.  |
| <b>Notes</b>                        |   |
| Projections                         | Projections from FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 118 and scaled for CBO-OMB GDP differences.   |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .   |
| Changes Made This Year              | None  |

| Program                             | Adoption Credit and Exclusion  |
|-------------------------------------|--|
| <b>Program Description</b>          | <p>"[T]axpayers can receive a tax credit for qualified adoption expenses under current law. Taxpayers may also exclude qualified adoption expenses provided or reimbursed by an employer from income, subject to the same maximum amounts and phase-out as the credit. The same expenses cannot qualify for tax benefits under both programs; however, a taxpayer may use the benefits of the exclusion and the tax credit for different expenses." (OMB's 2025 <i>Analytical Perspectives</i>, p. 233). Beginning in 2025, up to \$5,000 of the credit is refundable. See also <a href="https://taxpolicycenter.org/briefing-book/what-adoption-tax-credit">https://taxpolicycenter.org/briefing-book/what-adoption-tax-credit</a> and Adoption Tax Benefits: An Overview: <a href="https://www.congress.gov/crs-product/R44745">https://www.congress.gov/crs-product/R44745</a>.</p> |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      | <i>Nonrefundable Portion</i>   |
| Total Program                       | \$300  |
| All Children                        | \$300  |
|                                     | <i>Refundable Portion</i>  |
| Total Program                       | \$0  |
| All Children                        | \$0  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 118.   |
| Multipliers                         |  |
| All Children                        | All expenditures were assumed to be for children age 18 and under.   |
| <b>Notes</b>                        |  |
| Projections                         | Projections from FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 119 and scaled for CBO-OMB GDP differences.  |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .  |
| Changes Made This Year              | None   |

| Program                             | Qualified Zone Academy Bonds  |
|-------------------------------------|---|
| <b>Program Description</b>          | Qualified Zone Academy Bonds (QZABs) have been in place since 1997 and are used for renovation, technology purchases, developing challenging curriculum, and training quality teachers. (For more information, see <a href="http://www2.ed.gov/programs/qualifiedzone/faq.html">http://www2.ed.gov/programs/qualifiedzone/faq.html</a> .) "[F]inancial institutions that own zone academy bonds receive a non-refundable tax credit rather than interest. The credit is included in gross income. Proceeds from zone academy bonds may only be used to renovate, but not construct, qualifying schools and for certain other school purposes. The total amount of zone academy bonds that may be issued was limited to \$1.4 billion in 2009 and 2010. As of March 2010, issuers of the unused authorization of such bonds could opt to receive direct payment with the yield becoming fully taxable. An additional \$0.4 billion of these bonds with a tax credit was authorized to be issued each year in 2011 through 2016." (OMB's 2025 Analytical Perspectives, p. 232). |
| <b>Categories</b>                   |   |
| Major Program Area                  | Tax Programs  |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | Cash  |
| Spending Type                       | Tax Program   |
| <b>Expenditures (millions)</b>      | <i>Nonrefundable Portion</i>  |
| Total Program                       | \$80  |
| All Children                        | \$80  |
|                                     | <i>Refundable Portion</i>   |
| Total Program                       | \$40  |
| All Children                        | \$40  |
| <b>Multipliers</b>                  |   |
| All Children                        | 1.00  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 106 (effects on receipts) and Table 5 line 106 (effects on outlays).  |
| Multipliers                         |   |
| All Children                        | All expenditures were assumed to be for children age 18 and under.  |
| <b>Notes</b>                        |   |
| Projections                         | Projections from FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 107 and scaled for CBO-OMB GDP differences.   |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .   |
| Changes Made This Year              | None  |

| Program                             | Qualified School Construction Bonds  |
|-------------------------------------|--|
| <b>Program Description</b>          | Part of the American Recovery and Reinvestment Act (PL 111-5), 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 <a href="http://www.irs.gov/pub/irs-drop/n-09-35.pdf">http://www.irs.gov/pub/irs-drop/n-09-35.pdf</a> . "The national volume limit is \$22.4 billion over 2009 and 2010. As of March 2010, issuers of such bonds could opt to receive direct payment with the yield becoming fully taxable." (OMB's 2025 Analytical Perspectives, p. 233). |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      | <i>Nonrefundable Portion</i>   |
| Total Program                       | \$470  |
| All Children                        | \$470  |
|                                     | <i>Refundable Portion</i>  |
| Total Program                       | \$490  |
| All Children                        | \$490  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 113 (effects on receipts) and Table 5 line 113 (effects on outlays).   |
| Multipliers                         |  |
| All Children                        | All expenditures were assumed to be for children age 18 and under.   |
| <b>Notes</b>                        |  |
| Projections                         | Projections from FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 114 and scaled for CBO-OMB GDP differences.  |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> . As part of ARRA, there are no expenditures before 2009.  |
| Changes Made This Year              | None   |

| <b>Program</b>                      | <b>Exclusion of Certain Foster Care Payments</b>   |
|-------------------------------------|--|
| <b>Program Description</b>          | Under the Tax Reform Act of 1986 (PL 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 <i>Analytical Perspectives</i> , p. 309). “In 2014, the Internal Revenue Service (IRS) issued a notice announcing that “certain payments received by an individual care provider under a state Medicaid Home and Community-Based Services Waiver (Medicaid waiver) program” would be treated as excludable from gross income under section 131 of the Internal Revenue Code, regardless of whether the care provider was related to the qualified foster individual. ” Tax Expenditure Compendium for the Senate Budget Committee December 2022: <a href="https://www.govinfo.gov/content/pkg/CPRT-117SPRT49569/pdf/CPRT-117SPRT49569.pdf">https://www.govinfo.gov/content/pkg/CPRT-117SPRT49569/pdf/CPRT-117SPRT49569.pdf</a> . |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$920  |
| All Children                        | \$920  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 123.   |
| Multipliers                         |  |
| All Children                        | All expenditures were assumed to be for children age 18 and under.   |
| <b>Notes</b>                        |  |
| Projections                         | Projections from FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 124 and scaled for CBO-OMB GDP differences.  |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .  |
| Changes Made This Year              | None   |

| Program                             | Exclusion for Public Assistance Benefits   |
|-------------------------------------|--|
| <b>Program Description</b>          | "Payments made under social benefit programs for promotion of general welfare are excludable from gross income under a concept known as the general welfare doctrine or general welfare exclusion (GWE). This applies only to governmental payments out of a welfare fund based upon the recipient's need, and not as compensation for services."<br>( <a href="https://www.irs.gov/government-entities/indian-tribal-governments/itg-faq-6-answer-what-is-the-general-welfare-doctrine">https://www.irs.gov/government-entities/indian-tribal-governments/itg-faq-6-answer-what-is-the-general-welfare-doctrine</a> ). 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" ( <i>Green Book 2004</i> , 13–42). |
| <b>Categories</b>                   |  |
| Major Program Area                  | Tax Programs   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | Cash   |
| Spending Type                       | Tax Program  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$790  |
| All Children                        | \$352  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.45   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Treasury's FY2026 Tax Expenditure Estimates Table 1 Line 142.  |
| Multipliers                         |  |
| All Children                        | Because 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.   |
| <b>Notes</b>                        |  |
| Projections                         | Projections from FY 2025-FY 2035 are from Treasury's FY2027 Tax Expenditure Estimates Table 1 Line 145 and scaled for CBO-OMB GDP differences.   |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .  |
| Changes Made This Year              | None   |

| <b>Program</b>                      | <b>Exclusion of Social Security Benefits for Dependents of Retired and Disabled Workers</b>   |
|-------------------------------------|---|
| <b>Program Description</b>          | Social Security benefit payments are partially excluded from a beneficiary's gross income and not subject to taxation. Note that for years before 2015, the exclusion for Social Security Retirement and Dependents' and Survivors' Benefits was shown separately from the exclusion for Social Security disability benefits. For 2016 forward, the exclusion is shown in one line. |
| <b>Categories</b>                   |   |
| Major Program Area                  | Tax Programs  |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | Cash  |
| Spending Type                       | Tax Program   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$27,270  |
| All Children                        | \$487   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.02  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 161.  |
| Multipliers                         |   |
| All Children                        | We assume that benefits are the same as under the OASI and DI portions of Social Security.  |
| <b>Notes</b>                        |   |
| Projections                         | Projections from FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 166 and scaled for CBO-OMB GDP differences.   |
| Historical Estimates                | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .   |
| Changes Made This Year              | None  |

| <b>Exclusion for Veterans Death Benefits and Disability Compensation and Veterans Pensions</b> |   |
|--|---|
| <b>Program</b>   |   |
| <b>Program Description</b>   | "All benefits administered by the Department of Veterans Affairs (VA) are exempt from taxation." CRS Tax Expenditure Compendium December 2022 <a href="https://www.govinfo.gov/content/pkg/CPRT-117SPRT49569/pdf/CPRT-117SPRT49569.pdf">https://www.govinfo.gov/content/pkg/CPRT-117SPRT49569/pdf/CPRT-117SPRT49569.pdf</a> |
| <b>Categories</b>  |   |
| Major Program Area   | Tax Programs  |
| Eligibility Limitations  | Not Means-Tested  |
| Benefit Type   | Cash  |
| Spending Type  | Tax Program   |
| <b>Expenditures (millions)</b>   |   |
| Total Program  | \$13,620  |
| All Children   | \$1,627   |
| <b>Multipliers</b>   |   |
| All Children   | 0.12  |
| <b>Data Sources and Methodology</b>  |   |
| Program Expenditures   | Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 163 and 164.  |
| Multipliers  |   |
| All Children   | We assume that benefits are the same as under the Veterans' Benefits programs.  |
| <b>Notes</b>   |   |
| Projections  | Projections from FY 2025-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 168 + 169 and scaled for CBO-OMB GDP differences.   |
| Historical Estimates   | Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .   |
| Changes Made This Year   | None  |

| <b>Program</b>                      | <b>Exclusion of Employer Contributions for Medical Insurance Premiums and Medical Care</b>  |
|-------------------------------------|---|
| <b>Program Description</b>          | <p>“Under the baseline tax system, all compensation, including dedicated payments and in-kind benefits, should be included in taxable income. In contrast, under current law, employer-paid health insurance premiums and other medical expenses (including long-term care) are deducted as a business expense by employers, but they are not included in employee gross income” (OMB’s 2014 <i>Analytical Perspectives</i>, p. 271). For more details, visit the Tax Policy Center Briefing Book at <a href="http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm">http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm</a>.</p>                             |
| <b>Categories</b>                   |   |
| Major Program Area                  | Tax Programs  |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | Cash  |
| Spending Type                       | Tax Program   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$254,207   |
| All Children                        | \$31,419  |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.12  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | For FY 2012 onwards, Urban-Brookings Tax Policy Center Microsimulation Model (versions 0323-1 and 0325-1).  |
| <b>Multipliers</b>                  |   |
| All Children                        | Estimate of children’s share is based on unpublished analyses from the Urban Institute Health Policy Center’s HIPSM 2020 model and the NBER Tax Sim model. Estimates from FY 2023 onwards are a 3-year average of 2021, 2022, and 2023 amounts.   |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0323-1 and 0325-1). Baseline for each year is the law currently in effect as of July 5, 2025. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health savings accounts, medical savings accounts, and health reimbursement accounts under the assumptions that the repeal would affect only income tax liabilities, these expenses would not be claimed as medical itemized deductions, and there would be no behavioral changes in health insurance take-up and spending decisions. Estimates do not include microdynamics. |
| Historical Estimates                | Expenditures for earlier years, from 1975–2011, were taken from OMB’s <i>Analytical Perspectives</i> . In the absence of estimates of the children’s share of ESI in the past, we backcast from current multipliers, assuming changes proportional to the change in the share of the ESI-covered population younger than 18 (based on data from the Current Population Survey). We do not have estimates for 1960, 1965, or 1970. Estimates for 2012 onward are from Urban–Brookings Tax Policy Center.   |
| Changes Made This Year              | None  |

| Program                             | Premium Tax Credit (for health coverage)  |
|-------------------------------------|---|
| <b>Program Description</b>          | Beginning in 2014, the Affordable Care Act (ACA) made available federal subsidies to eligible individuals for the purchase of health insurance through newly created health insurance exchanges. The premium tax credit, basic health program in selected states, and cost-sharing reductions are counted here. (Outlays and revenues from premium stabilization programs are largely offsetting and have little spending on children, so they are excluded.)   |
| <b>Categories</b>                   |   |
| Major Program Area                  | Tax Programs  |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | Cash  |
| Spending Type                       | Tax Program   |
| <b>Expenditures (millions)</b>      | <i>Nonrefundable Portion</i>  |
| Total Program                       | \$13,670  |
| All Children                        | \$250   |
| Total Program                       | \$110,195   |
| All Children                        | \$2,015   |
| <b>Multipliers</b>                  | <i>Nonrefundable Portion</i>  |
| All Children                        | 0.02  |
|                                     | <i>Refundable Portion</i>   |
|                                     | 0.018   |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | The nonrefundable tax portion is taken from Treasury's FY 2026 Tax Expenditure Estimates Table 1 Line 132. The refundable (outlay) portion is taken from OMB's Historical Tables, FY 2026 Table 8.5. We did not include any outlays associated with premium stabilization programs, both because outlays and revenues are largely offsetting, and because these programs have little effect on children.  |
| Multipliers                         |   |
| All Children                        | Unpublished tabulations from the Urban Institute Health Policy Center's ACS-HIPSM 2024 model. We used estimates for 2021-2025 to account for the time period that the credit was enhanced. To project past 2025, we used the estimates from 2020 as the enhanced credit is set to expire in 2025. This information was conveyed via email correspondence from Matt Buettgens in Urban Institute's Health Policy Center on July 23, 2024 and <a href="https://www.urban.org/research/publication/who-benefits-enhanced-premium-tax-credits-marketplace">https://www.urban.org/research/publication/who-benefits-enhanced-premium-tax-credits-marketplace</a> .   |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's budget projections (June 2024 for FY 2025 data and February 2026 for FY 2026-FY 2035 data): "Federal Subsidies from Health Insurance" June 2024 at <a href="https://www.cbo.gov/data/baseline-projections-selected-programs#6">https://www.cbo.gov/data/baseline-projections-selected-programs#6</a> and "Premium Credit and Related Spending Feb 2026" at <a href="https://www.cbo.gov/data/baseline-projections-selected-programs#29">https://www.cbo.gov/data/baseline-projections-selected-programs#29</a> . Use the line "Premium Tax Credits and Related Spending" subtotal and subtract the line "Revenue Reductions from Premium Tax Credits" to avoid double counting. The HIPSM model (described above) was used for the multiplier estimate. Projected revenue losses for FY 2025-FY 2035 are from FY 2027 Treasury Tax Expenditure Estimates Table 1 Line 135 and are scaled for CBO-OMB GDP differences. |
| Historical Estimates                | Expenditures for the nonrefundable tax portion in earlier years 2014-17 and 2022 onward were taken from OMB's <i>Analytical Perspectives</i> . Estimates for the nonrefundable tax portion for 2018 - 2021 are from the detailed tables for this program accompanying CBO's baseline.   |

| Program                | Premium Tax Credit (for health coverage) |
|------------------------|--|
| Changes Made This Year | None                                     |

# VII. Health Programs

| Program                             | Medicaid  |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #93.778  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Health  |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Mandatory   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$610,278   |
| All Children                        | \$112,708   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.18  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 356.  |
| Multipliers                         |   |
| All Children                        | <p>The multipliers are based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data (through 2015) by the Urban Institute's Health Policy Center and examination of the CBO projections, MACPAC tabulations, and HHS Actuarial annual reports. The estimate includes all benefit payments to people under 19, regardless of eligibility category (children, disabled, etc.). The MSIS data on Medicaid enrollees, tabulated by state and age, adjusted to C33 CMS-64 spending totals by service category, and multiplied the appropriate FMAP rates, by state, were used to calculate the federal share of spending on individuals under 19. The MSIS data are incomplete; for example, the 2015 data include data from only 20 states, though these represent more than half of all Medicaid expenditures. Where data were missing for a state, we used multipliers from the two most recent years of data for that state (i.e., 2011–12, 2012–13, or 2013–14). However, if the state with missing data opted to expand Medicaid, we assumed a decline in the share of children, based on observed declines in expansion states with 2015 data. The multiplier estimates through 2015 are based on this methodology. The multipliers for 2018 and beyond are based on the methodology described below under projections. We were not able to obtain reliable estimates of spending by eligibility category for 2016 and 2017 because of the change in Medicaid reporting from MSIS to the Transformed Medicaid Statistical Information System (T-MSIS). Therefore, the 2016 and 2017 figures reflect the transition from the 2015 estimate to the 2018 estimate, which are based on different underlying data sources, and show a smooth, linear change between those two figures. For 2018 through 2024, we use CBO's baseline data taken from the year following each respective fiscal year, as these report the actual expenditures as well as projections into the future. For FY 2024, we use CBO's June 2024 baseline; data for FY 2023 reflect actual expenditures, and data for FY 2024 reflect projected expenditures. We describe the process of calculating multipliers for 2018 onwards under "Projections."</p> |
| <b>Notes</b>                        |   |
| Projections                         | Total outlays for FY 2025 through FY 2035 are from CBO's February 2026 baseline; data for FY 2025 reflect actual expenditures, and data for FY 2026 and beyond reflect projected expenditures. However, the share of expenditures going to children was assumed to change over time, following assumptions from the supplemental data accompanying CBO's February   |

| Program                         | Medicaid   |
|---------------------------------|--|
|                                 | <p>2026 Baseline (the most recent supplementary figures available) and MACPAC tabulations of T-MSIS data showing the distribution of federal benefit payment by eligibility category (Exhibit 21. Medicaid Spending by State, Eligibility Group, and Dually Eligible Status from the December 2023 MACstats report). Specifically, the shares of federal benefit payments for the child and disabled eligibility groups were multiplied by the total amount of federal benefit payments in the CBO baseline to calculate the amount of federal benefit spending by eligibility category. The multiplier was estimated assuming a combination of 100 percent of benefit payments to the child eligibility category, 16.2 percent of benefit payments for the disabled eligibility category, and the children’s share of administrative costs. The assumption of 16.2 percent of federal spending benefits for people in the disability category going to individuals younger than 19 is based on tabulations of MSIS data in 2013–15 as described above. Because MACPAC tabulations based on T-MSIS were only available for 2018-2021, we assumed that the distribution of federal benefit spending by eligibility category for 2022 remained the same as what MACPAC calculated for 2021. For 2023 to 2035, we assumed that spending for each eligibility group calculated for 2022 would change at the same rate as was projected for the group in the CBO baseline and used this to calculate the kids’ share of expenditures in the manner described above.</p> |
| Historical Estimates            | <p>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; 2006–11 estimates were provided by Emily Lawson of the Urban Institute using the methodology described above for all children multipliers (except that for 2006–09, children’s spending was estimated for total benefits, and the federal share was estimated using a national average FMAP rather than state-by-state FMAPs). Estimates for 2012–22 were estimated as described under multipliers for all children.</p>  |
| Changes Made This Year<br>Other | <p>None.<br/>Medicaid spending on children from birth to age 18 includes some 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.</p>  |

| Program                             | Vaccines for Children  |
|-------------------------------------|--|
| <b>Program Description</b>          | The Vaccines for Children (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, the CDC provides funding to 61 state and local public health immunization programs that include all 50 states, six urban areas, and five US 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 ( <a href="http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf">http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf</a> ). |
| <b>Categories</b>                   |  |
| Major Program Area                  | Health   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$7,239  |
| All Children                        | \$7,239  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 356.   |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Medicaid accompanying CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026) and <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025).   |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | None   |

| Program                             | Maternal and Child Health Block Grant  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.994   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Health   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$903  |
| All Children                        | \$671  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.74   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Department of Health and Human Services FY 2026 Budget in Brief, p. 25 . Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2026-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2026-budget-in-brief.pdf</a> .   |
| Multipliers                         |  |
| All Children                        | Expenditure data for FY 2023 by class of individuals served are available at the Maternal and Child Health Bureau’s website ( <a href="https://mchb.tvisdata.hrsa.gov">https://mchb.tvisdata.hrsa.gov</a> ), specifically the financial data for individuals served with federal expenditures. The multiplier represents the percent of benefits going to children from birth to age 18 and excludes those older than 18, pregnant women, and the “all others” category. This data source lags by one year, so we use an average of the previous three years’ multipliers for the current year. Program dollars for children in the ages 1 to 21 class of individuals are not broken down by age. Thus, expenditures are assumed to be spread evenly across all children ages 1 to 21—that is, 18/21 of spending on children ages 1 to 21. Program dollars for the children with special health care needs (CSHCN) are also not broken down by age. Based on estimates from the 2011–12 National Survey of Children with Special Health Care Needs, CSHCN spending is assumed to be spread approximately evenly across CSHCN children by age. Thus, expenditures are allocated proportionally for CSHCN, from birth to age 18—that is, 19/22 of spending on CSHCN for children from birth to age 21. Because the latest estimate available was for FY 2023, the FY 2024 multiplier was calculated as an average of the multiplier for the prior three years. |
| <b>Notes</b>                        |  |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.   |
| Historical Estimates                | Outlays are from earlier versions of OMB’s <i>Appendix to the Federal Budget</i> . 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              | We have updated our methodology to only use the federal expenditure data from the Maternal and Child Health Bureau’s website. This allows us to exclude nonfederal expenditures from our analysis. We have updated data retroactively so that prior years’ estimates reflect this new approach.  |

| Program                             | Immunization  |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #93.268  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Health  |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$682   |
| All Children                        | \$621   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.91  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | Funding levels for 2024 were found on p. 17 of the CDC's FY 2026 Congressional Justification, available here:<br><a href="https://www.cdc.gov/budget/documents/fy2026/fy-2026-cdc-cj.pdf">https://www.cdc.gov/budget/documents/fy2026/fy-2026-cdc-cj.pdf</a> .  |
| 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. An update of this statistic was not readily available.  |
| <b>Notes</b>                        |   |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.  |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . Outlays for FY 2005–08 are available in CDC's Justification of Estimates for Appropriation Committees, FY 2010, pp. 39 and 53. Subsequent outlays are from each year's CDC Justification of Estimates for Appropriation Committees document. |
| Changes Made This Year              | None  |

| Program                             | Children's Mental Health Services   |
|-------------------------------------|---|
| <b>Program Description</b>          | 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 <a href="https://www.cdc.gov/childrensmentalhealth/">https://www.cdc.gov/childrensmentalhealth/</a> .   |
| <b>Categories</b>                   |   |
| Major Program Area                  | Health  |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$130   |
| All Children                        | \$126   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.97  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | Expenditures for 2024 were found in the Budget Detail Table, p. 26 from SAMHSA's FY 2026 Congressional Justification, available here: <a href="https://www.samhsa.gov/sites/default/files/samhsa-fy-2025-cj.pdf">https://www.samhsa.gov/sites/default/files/samhsa-fy-2025-cj.pdf</a> .   |
| Multipliers                         |   |
| All Children                        | Multiplier provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services. Because the latest estimate available was for FY 2018, the FY 19, FY 20, FY 21, FY 22, FY 23, and FY 24 multipliers were calculated as an average of the multiplier for the prior three years. |
| <b>Notes</b>                        |   |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.  |
| Historical Estimates                | Previous expenditures and multipliers provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services.   |
| Changes Made This Year              | None  |

| Program                             | Healthy Start   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #93.926  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Health  |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$145   |
| All Children                        | \$52  |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.36  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | Program authorization for FY2024 was found in Department of Health and Human Services FY2026 Justification of Estimates for Appropriations Committees, p. 24, available at <a href="https://www.hhs.gov/sites/default/files/fy-2026-aha-cj.pdf">https://www.hhs.gov/sites/default/files/fy-2026-aha-cj.pdf</a> . No source was found for actual expenditures.   |
| Multipliers                         |   |
| All Children                        | Multiplier represents the percent of program participants from birth to age 18 weighted by the budget amounts allocated to different MCH populations (pregnant women, infants, children, children with special health care needs, nonpregnant women, and others). Data on program participants and budget amounts allocated to different MCH populations were provided by Ms. S. Lina Barrett at the Health Resources and Services Administration on April 8, 2022. The latest data are for FY 2020. Multipliers for FY 2021 and in the future are an average of the previous three years' multipliers. |
| <b>Notes</b>                        |   |
| Projections                         | This program is expected to be eliminated in FY2026. For FY2025, the program is projected to grow at the same rate as CBO's projections for all federal nondefense, 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. Multipliers for 2009, 2011, 2013, 2014, and 2015 are taken from the Health Resources and Services Administration Discretionary Grant Information System. Other years are averages based on the HRSA DGIS data. The underlying data has not been updated since 2020.  |
| Changes Made This Year              | None  |

| Program                             | CHIP   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.767   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Health   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$19,499   |
| All Children                        | \$15,919   |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.82   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 360.   |
| Multipliers                         |  |
| All Children                        | We used fiscal year 2021 CHIP enrollment data from the CMS MCDT TA Team to calculate the percentage of enrollees from birth to age 18. We adjusted for the fact that per capita expenditures on adults are higher than on children, based on MACSTATS data on Medicaid spending for nondisabled children and for nondisabled, nonelderly adults (December 2024 edition of the MACStats: Medicaid and CHIP Data Book, Exhibit 22. Medicaid Benefit Spending Per Full-Year Equivalent (FYE) Enrollee by Eligibility Group and Service Category, FY 2022). Multipliers for FY 2023 and FY 2024 are an average of the previous three years' multipliers. |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . Multiplier methodology described above was followed using similar enrollment data for all relevant years. For 2010–12, enrollment data used for the multiplier and the per capita expenditure adjustment are from MACStats. For earlier years, enrollment data are from the Kaiser Family Foundation and the per capita adjustment based on data from a GAO report ( <a href="http://www.gao.gov/new.items/d0850.pdf">http://www.gao.gov/new.items/d0850.pdf</a> ).   |
| Changes Made This Year              | None   |
| Other                               | See notes on Medicaid regarding birth and delivery costs.  |

| Program                             | Birth Defects/Developmental Disabilities   |
|-------------------------------------|--|
| <b>Program Description</b>          | 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.                        |
| <b>Categories</b>                   |  |
| Major Program Area                  | Health   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$215  |
| All Children                        | \$164  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.76   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                |  |
| Multipliers                         | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 346.   |
| All Children                        | Estimates for FY 2023 for the percent of spending on participants from birth to age 18 were provided on March 18, 2024, by Brittany Behm at CDC. Estimates for FY 2024 were not available and so represent the average from FY 2021-2023.  |
| <b>Notes</b>                        |  |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, 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 <i>Appendix to the Federal Budget</i> . 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. Subsequent data are taken from OMB's <i>Appendix to the Federal Budget</i> . |
| Changes Made This Year              | None   |

| <b>Program</b>                      | <b>Children's Graduate Medical Education (GME)</b>   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.255   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Health   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$385  |
| All Children                        | \$385  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | FY2023 expenditure information was found in Department of Health and Human Services FY 2025 Budget in Brief, p. 25. Formerly available here: <a href="https://www.hhs.gov/sites/default/files/fy-2025-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2025-budget-in-brief.pdf</a> . Updated information for FY2024 was not available. |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.   |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | None   |

| Program                             | Lead Hazard Reduction  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #14.905   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Health   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$183  |
| All Children                        | \$183  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026 p. 493.  |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | None   |

| Program                             | Home Visiting Programs   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA 93.505  |
| <b>Categories</b>                   |  |
| Major Program Area                  | Health   |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$465  |
| All Children                        | \$465  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 333.   |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | None   |

| Program                               | Community Mental Health Services Block Grant  |
|---------------------------------------|---|
| <b>Program Description</b>            | See CFDA 93.958   |
| <b>Categories</b>                     |   |
| Major Program Area                    | Health  |
| Eligibility Limitations               | Not Means-Tested  |
| Benefit Type                          | In-Kind   |
| Spending Type                         | Discretionary   |
| <b>Expenditures (millions)</b>        |   |
| Total Program                         | \$986   |
| All Children                          | \$283   |
| <b>Multipliers</b>                    |   |
| All Children                          | 0.29  |
| <b>Data Sources &amp; Methodology</b> |   |
| Program Expenditures                  | Funding appropriation for FY2024 was found in the Budget Detail Table (p. 26) from HHS's FY 2026 Congressional Justification, available here: <a href="https://www.hhs.gov/sites/default/files/fy-2026-aha-cj.pdf">https://www.hhs.gov/sites/default/files/fy-2026-aha-cj.pdf</a>   |
| Multipliers                           |   |
| All Children                          | Breakdowns of program clients by age were found in the Budget Detail Table from SAMHSA's FY 2025 Congressional Justification, available here: <a href="https://www.samhsa.gov/sites/default/files/samhsa-fy-2025-cj.pdf">https://www.samhsa.gov/sites/default/files/samhsa-fy-2025-cj.pdf</a> . We assumed that the number of clients was distributed evenly across the 18 to 20 age group and that 1/3rd of clients in that age group were age 18.             |
| <b>Notes</b>                          |   |
| Projections                           | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.  |
| Historical Estimates                  | Expenditures and kids' share multipliers for previous years obtained from the SAMHSA congressional budget justification. Administration, Department of Health and Human Services. We assumed the share of children served by children prior to 2019 was a three-year average of the percentage from 2019-2021 as information on the share of clients age 18 and below was not available prior to 2019. Expenditure information was not available prior to 1999. |
| Changes Made This Year                | None  |

# VIII. Social Services Programs

| Program                             | Social Services Block Grant  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.667   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$1,604  |
| All Children                        | \$1,005  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.63   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 378.   |
| 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 C (Supplementary Data Tables) of the Social Services Block Grant Program Annual Reports. Data are available through FY 2022 ( <a href="https://acf.gov/sites/default/files/documents/ocs/RPT_SSBG_FY-2022-Annual-Report_Final_508.pdf">https://acf.gov/sites/default/files/documents/ocs/RPT_SSBG_FY-2022-Annual-Report_Final_508.pdf</a> ), and future multipliers are based on an average of the previous three years' multipliers. |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .   |
| Historical Estimates                | Program expenditures were obtained from OMB's <i>Appendix to the Federal Budget</i> , earlier years. Multipliers from 2001 to 2012 were derived using data from the Social Services Block Grant Program Annual Reports. For 1995–2000, multiplier data are from the 2000 and 2004 <i>Green Books</i> , 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              | None   |

| Program                             | Community Services Block Grant  |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #93.569  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Social Services   |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$767   |
| All Children                        | \$281   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.37  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 379.  |
| Multipliers                         |   |
| All Children                        | Estimates are calculated for all children under age 18. The multiplier is based on the proportion of clients from birth to age 17 served by the CSBG. Data were obtained from The National Association for State Community Services Programs CSBG National Performance Update (formerly known as the annual report). The most recent data are for Fiscal Year 2020 ( <a href="https://nascsp.org/wp-content/uploads/NASCSP_2020_National_Report_Final-Version.pdf">https://nascsp.org/wp-content/uploads/NASCSP_2020_National_Report_Final-Version.pdf</a> ). Future year multipliers are based on an average of the past three years' multipliers. |
| <b>Notes</b>                        |   |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.  |
| Historical Estimates                | Program expenditures were obtained from OMB's <i>Appendix to the Federal Budget</i> , earlier years. 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              | None  |

| Program                             | Children and Families Services Programs  |
|-------------------------------------|--|
| <b>Program Description</b>          | 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.  |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$522  |
| All Children                        | \$522  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 378-79. To avoid double counting, we excluded Head Start, child welfare services, child welfare training, and the 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                        | We only included programs within this Treasury account that were targeted toward children. Among these selected programs, we assumed all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.   |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , 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              | None   |

| Program                             | Child Welfare Services & Training  |
|-------------------------------------|--|
| <b>Program Description</b>          | Children’s Mental Health Services promotes and ensures the mental health needs of children and their families are met within the context of community-based systems of care. See <a href="http://mentalhealth.samhsa.gov/child/childhealth.asp">http://mentalhealth.samhsa.gov/child/childhealth.asp</a> .   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$290  |
| All Children                        | \$290  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB’s <i>Appendix to the Federal Budget</i> , FY 2026, p. 379. This item is a pair of line items under “Children and Families Services Programs.”  |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | This program is projected to grow at the same rate as CBO’s projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.   |
| Historical Estimates                | OMB’s <i>Appendix to the Federal Budget</i> , 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              | None   |

| Program                             | Foster Care  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.658   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$5,321  |
| All Children                        | \$5,268  |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.99   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 380-381. This is a line item under "Payments for Foster Care and Permanency."  |
| Multipliers                         |  |
| All Children                        | The Fostering Connections to Success and Increasing Adoptions Act of 2008 allows states to claim federal reimbursement for the costs of caring for and supervising Title IV-E eligible young people in foster care until their 21st birthday. We estimate that 1 percent of Title IV-E payments for foster care may be to children ages 19 to 20, based on AFCARS data on young people served, information on placements by age, information on payments by placement, and data from the National Resource Center on Youth Development on the number of states serving older young people with federal payments. |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Foster Care and Adoption Assistance accompanying CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026) and <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025).  |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| Program                             | Guardianship   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.090   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$333  |
| All Children                        | \$333  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget, FY 2026</i> , p. 380-381. This is a line item under "Payments for Foster Care and Permanency."  |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18. Youth ages 18 to 21 can get guardianship assistance if disabled, or if the guardianship was established at age 16 and up. But according to AFCARS table "Children Exiting Foster Care during FY 2016," not many young people exiting foster care are ages 16 and up, and not many who exit care enter into guardianship. Even if this small population received assistance, it would be for a short time. It is safe to assume a multiplier of 1. |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Foster Care and Adoption Assistance accompanying CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026) and <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025).  |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| Program                             | Adoption Assistance   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #93.659  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Social Services   |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Mandatory   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$4,134   |
| All Children                        | \$4,134   |
| <b>Multipliers</b>                  |   |
| All Children                        | 1.00  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget, FY 2026</i> , p. 380-81. This is a line item under "Payments for Foster Care and Permanency."  |
| Multipliers                         |   |
| All Children                        | We assume that all benefits go to children from birth to age 18. Children ages 18 to 21 can get assistance if they have a disability, or if they were adopted at ages 16 and older. But according to the AFCARS table "Children Adopted with Public Agency Involvement in FY 2016," only 3 percent are adopted at age 16 or older. Even if they got assistance, it would be for a short time. It is safe to assume a multiplier of 1. |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Foster Care and Adoption Assistance accompanying CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026) and <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025).   |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.  |
| Changes Made This Year              | None  |

| Program                             | Independent Living/Chafee   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #93.674  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Social Services   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Mandatory   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$145   |
| All Children                        | \$93  |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.64  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 380-81. This is a line item under "Payments for Foster Care and Permanency."  |
| Multipliers                         |   |
| All Children                        | Before the Chafee Act of 1999, states had the option of offering Chafee services to young people up to age 21 but only were required to serve ages 16 to 18. As of 1999, all states serve up to age 21. The multipliers for FY 2012 and FY 2013 are from the FY 2013 "Served Population by Age, FFY 2013" table in Highlights from the National Youth in Transition Database (NYTD), Federal Fiscal Year 2013 ( <a href="http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf">http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf</a> ). The multipliers from FY 2000 to 2011 are smoothed into a progression from 1 to the FY 2012 multiplier. The FY 2014–19 multipliers are an average of the previous three years' multipliers. The 2020 multiplier is based on data from the National Youth in Transition Database (NYTD) FY 2020 Service File, part of the National Data Archive on Child Abuse and Neglect. The 2021 multiplier is an average of 2021 and 2022. The 2023 multiplier is based on data from the National Youth in Transition Database (NYTD) FY 2023 Service File, part of the National Data Archive on Child Abuse and Neglect. ( <a href="https://acf.gov/sites/default/files/documents/cb/nytd-services-national-2023.pdf">https://acf.gov/sites/default/files/documents/cb/nytd-services-national-2023.pdf</a> ) |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Foster Care and Adoption Assistance accompanying CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026) and <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025).   |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."  |
| Changes Made This Year              | None  |

| Program                             | PREP and Abstinence Education  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.235<br>See CFDA #93.092   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$171  |
| All Children                        | \$171  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 376.   |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | None   |

| Program                             | Juvenile Justice  |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #16.540  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Social Services   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$269   |
| All Children                        | \$269   |
| <b>Multipliers</b>                  |   |
| All Children                        | 1.00  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 632.  |
| Multipliers                         |   |
| All Children                        | We assume that all benefits go to children from birth to age 18.  |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , 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 sum these expenditures. |
| Changes Made This Year              | None  |

| Program                             | Missing Children   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #16.543   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$50   |
| All Children                        | \$50   |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 632.   |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 17.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| Program                             | Promoting Safe and Stable Families   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.556   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$449  |
| All Children                        | \$449  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 376.   |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| Program                             | Children's Research and Technical Assistance   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.595   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$30   |
| All Children                        | \$30   |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 380.   |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| Program                             | Unaccompanied Alien Children   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.676   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$4,207  |
| All Children                        | \$4,207  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 374-75.  |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| <b>Program</b>                      | <b>Unaccompanied Refugee Minors</b>  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.676   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Social Services  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$0  |
| All Children                        | \$0  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Program expenditures are based on program funding rather than outlays. Funding amounts come from ACF budget justifications.  |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates                | ACF Congressional Budget Justifications, earlier years   |
| Changes Made This Year              | This program was added for Kids' Share 2021.   |

# IX. Child Care and Early Education Programs

| Program                             | Preschool Development Grants   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #84.419   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Early Care and Education   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$311  |
| All Children                        | \$311  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 378-379.   |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| Program                             | Head Start   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.600; note that this includes funding for Early Head Start.  |
| <b>Categories</b>                   |  |
| Major Program Area                  | Early Care and Education   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$12,273   |
| All Children                        | \$12,273   |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 378-379.   |
| Multipliers                         |  |
| All Children                        | We assume that all benefits go to children from birth to age 18.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years. The budget figure for 1965 is from the National Head Start Association (Ketch 1995).  |
| Changes Made This Year              | None   |

| Program                             | Child Care and Development Block Grant   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.575   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Early Care and Education   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$16,298   |
| All Children                        | \$16,298   |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 377.   |
| Multipliers                         |  |
| All Children                        | We assume this program provides benefits only to children. Benefits are provided to children under 13 and disabled children under 19.  |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

| Program                             | Child Care Entitlement to the States   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #93.596   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Early Care and Education   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Mandatory  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$3,566  |
| All Children                        | \$3,566  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 376-377.   |
| Multipliers                         |  |
| All Children                        | We assume this program only provides benefits to children. Benefits are provided to children younger than 13 and children younger than 19 with a disability.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | OMB's <i>Appendix to the Federal Budget</i> , earlier years.   |
| Changes Made This Year              | None   |

# X. Education Programs

| Program                             | DoD Dependents' Schools Abroad  |
|-------------------------------------|---|
| <b>Program Description</b>          | 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 US 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 ( <a href="http://www.DoDEA.edu">www.DoDEA.edu</a> ). |
| <b>Categories</b>                   |   |
| Major Program Area                  | Education   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$1,247   |
| All Children                        | \$1,247   |
| <b>Multipliers</b>                  |   |
| All Children                        | 1.00  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | We gathered data for Program Obligations from the Department of Defense FY 2026 Operation and Maintenance Estimates; DoD Dependents Education (DoDDS line), table III (p. 8). Financial Summary (\$ in thousands). We gathered data for total account obligations from OMB Supplemental Materials, Public Budget Database Outlays FY 2025.  |
| 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.   |
| <b>Notes</b>                        |   |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.   |
| Historical Estimates                | <i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), Department of Defense's Fiscal Year 2015 <i>Budget Estimates for Dependents Education</i> , table III.   |
| Changes Made This Year              | None  |

| Program                             | Impact Aid   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #84.041   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$1,891  |
| All Children                        | \$1,891  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 242.   |
| 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.  |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | <i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , earlier years.  |
| Changes Made This Year              | None   |

| <b>Career, Technical, and Adult Education (formerly “Vocational [and Adult] Education”)</b> |   |
|---|---|
| <b>Program</b>  |   |
| <b>Program Description</b>  | See CFDA #84.048  |
| <b>Categories</b>   |   |
| Major Program Area  | Education   |
| Eligibility Limitations   | Not Means-Tested  |
| Benefit Type  | In-Kind   |
| Spending Type   | Discretionary   |
| <b>Expenditures (millions)</b>  |   |
| Total Program   | \$2,171   |
| All Children  | \$981   |
| <b>Multipliers</b>  |   |
| All Children  | 0.45  |
| <b>Data Sources and Methodology</b>   |   |
| Program Expenditures  | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 249.  |
| Multipliers   |   |
| All Children  | The overall multiplier is based on a weighted average of program obligations, using 0.63 for career and technical (vocational) education and 0.09 for adult education.<br><br>Career and Technical Education (CTE): The Carl D. Perkins Career and Technical Education Act Final Report to Congress ( <a href="http://www2.ed.gov/about/offices/list/opepd/ppss/reports.html#cte">http://www2.ed.gov/about/offices/list/opepd/ppss/reports.html#cte</a> , p. 39) indicates that 64 percent of federal funds went to secondary schools in FY 2014 (Exhibit 3.3. “Estimated spending on high schools from Perkins funds and from ESEA Title I funds, FY 2001 and FY 2014, in constant 2014 dollars”). The latest report is from FY 2014.<br><br>Adult education: We use the percentage of 16- to 18-year-olds enrolled, which is detailed in the Adult Education and Family Literacy Act Report to Congress, Appendix C Number of Young Adults Aged 16–18 Enrolled and Percentage of Total Participants in Adult Education by State, From Program Year 2013–14 to Program Year 2015–16 ( <a href="https://www2.ed.gov/about/offices/list/ovae/pi/AdultEd/aeffa-rtc-py2015-508-final.pdf">https://www2.ed.gov/about/offices/list/ovae/pi/AdultEd/aeffa-rtc-py2015-508-final.pdf</a> ) to weight program obligations. The latest report is from Program Year 2015–16. |
| <b>Notes</b>  |   |
| Projections   | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates  | <i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year) and OMB's <i>Appendix to the Federal Budget</i> , earlier years. 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).  |
| Changes Made This Year  | None  |

| Program                             | Education for the Disadvantaged (Title I)  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #84.010 (Title 1 Grants to Local Education Agencies)<br>Includes CFDA #84.011 (Migrant education)<br>Includes CFDA #84.377 (School Improvement Grants)<br>Includes several smaller reading programs   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$18,911   |
| All Children                        | \$18,911   |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 241.   |
| 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.  |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | <i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , earlier years.  |
| Changes Made This Year              | None   |

| <b>Program</b>                      | <b>School Improvement/Education Improvement</b>  |
|-------------------------------------|--|
| <b>Program Description</b>          | Includes CFDA 84.367 (Improving Teacher Quality State Grants)<br>Includes Math and Science Partnerships<br>Includes CFDA 84.287 (Twenty First Century Community Learning Centers)<br>Includes state assessments, rural education, education for homeless children and young people, and other programs.  |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$5,973  |
| All Children                        | \$5,973  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 242.   |
| 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.  |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | <i>Digest of Education Statistics</i> 1981 and 1998 (years represent the year in the title of the Digests, not the publication year). OMB's <i>Appendix to the Federal Budget</i> , FY 1992, 1997–2016.  |
| Changes Made This Year              | None   |

| Program                             | Indian Education  |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #84.060<br>See CFDA #15.042<br>See CFDA #15.130  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Education   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$1,620   |
| All Children                        | \$1,620   |
| <b>Multipliers</b>                  |   |
| All Children                        | Department of Education   |
| All Children                        | Bureau of Indian Affairs Schools  |
| All Children                        | Johnson-O'Malley assistance   |
| All Children                        | Education construction  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | For DOE Indian Education: OMB's <i>Appendix to the Federal Budget, FY 2026</i> , p. 555. For Bureau of Indian Affairs Schools (which includes Johnson-O'Malley) and Education Construction: data were gathered from highlights of the <i>Fiscal Year 2025: The Interior Budget in Brief</i> , within the section on Indian Education, pages BIE-7 and BIE-8.  |
| Multipliers                         |   |
| All Children                        | We assume that benefits from Department of Education funding for Indian Schools, Johnson-O'Malley assistance, and BIE funding for education construction are directed toward children in elementary and secondary school, meaning a multiplier of 1. BIA education funding covers elementary, secondary, and postsecondary education, so we include expenditures only for elementary and secondary education and the proportional share of education management.                  |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | <i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year); OMB's <i>Appendix to the Federal Budget</i> , prior years; and the <i>Interior Budget in Brief</i> . The share of BIA funding for elementary and secondary education was calculated using information from the Department of Interior Budget Request for Indian Affairs. |
| Changes Made This Year              | None  |

| Program                             | English Language Acquisition   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #84.365   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$912  |
| All Children                        | \$912  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 245.   |
| 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.  |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | <i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year). OMB's <i>Appendix to the Federal Budget</i> , FY 2006–16.   |
| Changes Made This Year              | None   |

| Program                             | Special Education  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #84.027<br>Includes Early Intervention Services   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$16,273   |
| All Children                        | \$16,273   |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 246.   |
| Multipliers                         |  |
| All Children                        | We assume all benefits are directed towards children. Children include young people being served by the program through age 21.  |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | Data for 1965 are available in <i>Digest of Education Statistics</i> 2002. Data for 1970–95 and 2003–04 are available in <i>Digest of Education Statistics</i> 2005. Subsequent outlays are taken from OMB's <i>Appendix to the Federal Budget</i> , earlier years.  |
| Changes Made This Year              | None   |

| Program                             | DoD Domestic Schools  |
|-------------------------------------|---|
| <b>Program Description</b>          | Domestic Schools, formerly Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the US 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 ( <i>A Study of Schools Serving Military Families in the U.S.</i> , US Department of Defense, 1997). This program is also called “Section VI Schools” and “Domestic Dependent Elementary and Secondary Schools” (DDESS). |
| <b>Categories</b>                   |   |
| Major Program Area                  | Education   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$639   |
| All Children                        | \$639   |
| <b>Multipliers</b>                  |   |
| All Children                        | 1.00  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | We gathered data for Program Obligations from the Department of Defense FY 2025 Estimates O&M Volume 1-- Part 1 of 2; DoD Dependents Education (DDESS line), table III (p. 430).  |
| 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.   |
| <b>Notes</b>                        |   |
| Projections                         | This program is projected to grow at the same rate as CBO’s projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.   |
| Historical Estimates                | <i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and <i>Budget Estimates: Department of Defense Dependents Education</i> (DoDDE), prior years.  |
| Changes Made This Year              | None  |

| Program                             | Institute of Education Sciences   |
|-------------------------------------|---|
| <b>Program Description</b>          | Includes CFDA 84.305  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Education   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$787   |
| All Children                        | \$614   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.78  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 270.  |
| Multipliers                         |   |
| All Children                        | Because some of these funds are used to support higher education, our multiplier is students ages 18 and under as a proportion of all students. The multiplier source is the US Census Bureau's CPS Data on School Enrollment, Table 1. Enrollment Status of the Population 3 Years Old and Over, by Sex, Age, Race, Hispanic Origin, Foreign Born, and Foreign-Born Parentage: October 2022 ( <a href="https://www.census.gov/topics/education/school-enrollment/data/tables.2023.List_1350411277.html#list-tab-List_1350411277">https://www.census.gov/topics/education/school-enrollment/data/tables.2023.List_1350411277.html#list-tab-List_1350411277</a> ). |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .  |
| Changes Made This Year              | None  |

| Program                             | Innovation & Improvement   |
|-------------------------------------|--|
| <b>Program Description</b>          | Includes CFDA #84.215 (Fund for the Improvement of Education)<br>Includes CFDA #84.282 (Charter Schools)<br>Includes CFDA #84.374 (Teacher Incentive Fund—Recovery Act)<br>Also includes several smaller programs  |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$1,106  |
| All Children                        | \$1,106  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 245.   |
| 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. Although direct beneficiaries of Fund for the Improvement of Education funds may include institutions of higher education, their use of the funds is for the benefit of elementary and secondary students.                                   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | None   |

| Program                             | Safe Schools and Citizenship Education   |
|-------------------------------------|--|
| <b>Program Description</b>          | Includes Safe and Drug-Free Schools and Communities<br>Includes Elementary and secondary school counseling<br>Includes Physical education program<br>Includes Promise Neighborhoods  |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$507  |
| All Children                        | \$507  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 243.   |
| 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. Communication with the Urban Institute's Peter Tatian indicates the vast majority of Promise Neighborhood spending goes to children.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | None   |

| Program                             | Junior R.O.T.C.  |
|-------------------------------------|--|
| <b>Program Description</b>          | “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” (Army ROTC: Overview, U.S. Department of Defense, 2008), <a href="https://www.usarmyrotc.com/jrotc/dt">https://www.usarmyrotc.com/jrotc/dt</a> .   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$442  |
| All Children                        | \$442  |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Outlays for Junior ROTC are gathered from Department of Defense FY 2025 budget documents ( <a href="http://comptroller.defense.gov/Budget-Materials/">http://comptroller.defense.gov/Budget-Materials/</a> ). Two excel documents are used: Military Personnel Programs (M-1) and Operation and Maintenance Programs (O-1). We sum the line items for Junior ROTC (use tabs “Exhibit M-1” and “OM Title plus Indefinite”). |
|                                     | Total account outlays are gathered from OMB Budget appendix FY 2025.   |
| Multipliers                         |  |
| All Children                        | The program serves high school students. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.  |
| <b>Notes</b>                        |  |
| Projections                         | This program is projected to grow at the same rate as CBO’s projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.  |
| Historical Estimates                | <i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and Department of Defense budget documents, prior years.  |
| Changes Made This Year              | None   |

| <b>Program</b>                      | <b>Education Stabilization Fund (COVID-19 pandemic response)</b>   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #84.425   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$55,517   |
| All Children                        | \$39,348   |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.71   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 241.   |
| Multipliers                         |  |
| All Children                        | We calculated the share of spending directed toward children based on the share directed toward elementary and secondary education and the share of children ages from 5 to 18 out of those ages 5 to 24 for the portion of the governors' discretionary funding allocated based on states share of the ages 5 to 24 population. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.      |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | None   |

| Program                             | Emergency Connectivity Fund   |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #32.009  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Education   |
| Eligibility Limitations             | Not Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Mandatory   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$4   |
| All Children                        | \$4   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.92  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 1084.   |
| Multipliers                         |   |
| All Children                        | We calculated the share of funds that went to elementary or secondary schools versus libraries using 2021 data from the Universal Service Administrative Co. Open Data website ( <a href="https://opendata.usac.org/Emergency-Connectivity-Fund/Emergency-Connectivity-Fund-FCC-Form-471/i5j4-3rvr/data">https://opendata.usac.org/Emergency-Connectivity-Fund/Emergency-Connectivity-Fund-FCC-Form-471/i5j4-3rvr/data</a> ). |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .      |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .  |
| Changes Made This Year              | This program was added for Kids' Share 2023.  |

| Program                             | STOP School Violence   |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #16.839   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Education  |
| Eligibility Limitations             | Not Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$27   |
| All Children                        | \$27   |
| <b>Multipliers</b>                  |  |
| All Children                        | 1.00   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | OMB's <i>Appendix to the Federal Budget</i> , FY 2026, p. 627.   |
| 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.                                |
| <b>Notes</b>                        |  |
| Projections                         | This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates                | Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .   |
| Changes Made This Year              | This program was added for Kids' Share 2023.   |

# XI. Training Programs

| Program                             | Job Corps   |
|-------------------------------------|---|
| <b>Program Description</b>          | 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 young people ages 14 to 24. Young people are placed in a residential setting and provided with “basic education, vocational skill training, work experience, counseling, health care, and other supportive services” (Overview of Entitlement Programs: 2004 Green Book, Committee on Ways and Means, p. 833). |
| <b>Categories</b>                   |   |
| Major Program Area                  | Training  |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$1,862   |
| All Children                        | \$174   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.09  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | OMB’s <i>Appendix to the Federal Budget</i> , FY 2026, p. 638   |
| Multipliers                         |   |
| All Children                        | We obtained an estimate of the proportion of participants who are children 19 and under in program year 2024 from Shao Zhang at the Department of Labor. Data for fiscal year 2023 is based on program year 2022 (7/1/2024 through 6/30/2025) and was the most recent year of data available. For 2024 and later years, the multiplier was calculated as the average of the 3 prior years.  |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO’s <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | For years before 1995, program cost information was provided by the US Department of Labor, Employment and Training Administration (Puterbaugh 1995). For years after 1995, we used OMB’s <i>Appendix to the Federal Budget</i> . We obtained data to calculate multipliers from Shao Zhang at the Department of Labor.   |
| Changes Made This Year              | None  |

| Program                             | WIA Youth Formula Grants  |
|-------------------------------------|---|
| <b>Program Description</b>          | See CFDA #17.259  |
| <b>Categories</b>                   |   |
| Major Program Area                  | Training  |
| Eligibility Limitations             | Means-Tested  |
| Benefit Type                        | In-Kind   |
| Spending Type                       | Discretionary   |
| <b>Expenditures (millions)</b>      |   |
| Total Program                       | \$1,047   |
| All Children                        | \$461   |
| <b>Multipliers</b>                  |   |
| All Children                        | 0.44  |
| <b>Data Sources and Methodology</b> |   |
| Program Expenditures                | We calculated expenditures from data obtained from the U.S. Department of Labor, Employment and Training Administration's WIOA Quarterly State Expenditure Reports, <a href="https://www.dol.gov/agencies/eta/budget/spending-updates/quarterly">https://www.dol.gov/agencies/eta/budget/spending-updates/quarterly</a> . Data for fiscal year 2023 is based on program year 2021 (April 2021 to June 2022). Total account obligations come from OMB appendix, FY 2026, p. 638. |
| Multipliers                         |   |
| All Children                        | We obtained estimates of the proportion of participants that are children 18 and under from Jeff Hunt at the Department of Labor. Multiplier is based on the program year 2022, associated with the fiscal year 2023, and was the most recent year of data available. For 2024 and later years, the multiplier was calculated as the average of the 3 prior years.  |
| <b>Notes</b>                        |   |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> .  |
| Historical Estimates                | David Lah at the Department of Labor provided all earlier data on outlays and multipliers.  |
| Changes Made This Year              | None  |

| Program                             | YouthBuild Grants  |
|-------------------------------------|--|
| <b>Program Description</b>          | See CFDA #17.274   |
| <b>Categories</b>                   |  |
| Major Program Area                  | Training   |
| Eligibility Limitations             | Means-Tested   |
| Benefit Type                        | In-Kind  |
| Spending Type                       | Discretionary  |
| <b>Expenditures (millions)</b>      |  |
| Total Program                       | \$107  |
| All Children                        | \$61   |
| <b>Multipliers</b>                  |  |
| All Children                        | 0.57   |
| <b>Data Sources and Methodology</b> |  |
| Program Expenditures                | Jeff Hunt at the Department of Labor provided program expenditures. Data for fiscal year 2023 is based on program year 2023 (July 2023 to June 2024). Total account obligations come from OMB's <i>Appendix to the Federal Budget</i> , FY 2025, p. 711.   |
| Multipliers                         |  |
| All Children                        | We obtained estimates of the proportion of participants that are children 18 and under from Jeff Hunt at the Department of Labor. Multiplier is based on the program year 2023, associated with the fiscal year 2024, and was the most recent year of data available. For 2025 and later years, the multiplier was calculated as the average of the 3 prior years.   |
| <b>Notes</b>                        |  |
| Projections                         | Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2026 to 2036</i> (February 11, 2026), <a href="https://www.cbo.gov/publication/61882">https://www.cbo.gov/publication/61882</a> , with some expenditures for FY 2025 from <i>The Budget and Economic Outlook: 2025 to 2035</i> (January 17, 2025), <a href="https://www.cbo.gov/publication/60870">https://www.cbo.gov/publication/60870</a> . |
| Historical Estimates                | David Lah at the Department of Labor provided all earlier data on outlays and multipliers.   |
| Changes Made This Year              | None   |

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