

# Data Appendix to *Kids' Share 2022*: *Report on Federal Expenditures on Children through 2021 and Future Projections*

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# I. Introduction

This appendix describes the data and methodology used to estimate budget outlays and tax reductions on children in *Kids' Share 2022: Federal Expenditures on Children through 2021 and Future Projections* (Lou et al. 2022).

Estimating government expenditures on children is a complex task involving many decisions, definitions, and assumptions about how federal dollars are spent. For each 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 largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2023* (and prior years). The *Analytical Perspectives* volume of the budget provides tax expenditure data. 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 2021, 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 September 2022.

## 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 his or her 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 reached 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, low-rent public housing); or
3. children are necessary for a family to qualify for any benefits (e.g., Temporary Assistance for Needy Families [TANF], the child tax credit, 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 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* (i.e., 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. 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 largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2023* (and prior years). The *Analytical Perspectives* volume of the budget provides tax expenditure data. 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 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 2021. 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). We group our calculations into these categories at various points in the analysis:

1. health (e.g., Medicaid and the Children's Health Insurance Program [CHIP]);
2. nutrition (e.g., SNAP and child nutrition);

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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.

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 tax liability falls below zero (e.g., most of the EITC and a share of the child tax credit); and
10. tax reductions—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). 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 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 2022* 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 (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.*

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

FIGURE 1

General Rules for Allocating Program Expenditures to Children

SERVICES DELIVERED BY THIRD-PARTY AGENCY, NOT DELIVERED TO FAMILIES OR HOUSEHOLDS		BENEFITS DELIVERED TO FAMILIES AND HOUSEHOLDS				
All services to children	Services to both children and adults	Individual benefits to both children and adults	Family or Household Benefits			
			Eligibility Limited to Families with Children		Eligibility Not Limited to Families with Children	
			Benefit size dependent on number of children only	Benefit size dependent on 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, 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.

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 2019 Current Population Survey, augmented as described above to adjust for underreporting, and some data come from direct tabulations of the 2020 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, for five main tax expenditures: the dependent exemption, the EITC, the child tax credit, the child and dependent care tax credit, the exclusion for employer-sponsored health insurance, and 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.

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 2019. Estimates for 1998 to 2008 are drawn from the Rockefeller Institute State Funding Database, as described in Billen and colleagues (2007); estimates for 2009–19 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 have 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 the state earned income tax credit, 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 2018–June 2019) for education programs, the federal fiscal year (October 2018–September 2019) 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 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, 2018, and 2019 for Medicaid, in 2009–12 for TANF, and in 2009–12 and 2014–15 for CHIP.

To update state estimates for 2009–19, we draw on the US Census Bureau’s 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 (MSIS 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, when the estimate is based on CBO estimates of federal Medicaid spending on children, and 2018 and 2019 when the estimate is based on MACPAC estimates of federal Medicaid spending on children. Maternal and Child Health Block Grant estimates are generated from federal estimates and estimates of the federal or state match rates in each year. Our state estimates for CHIP spending come from the Medicaid and CHIP Payment and Access Commission (MACPAC 2020). For 2009–12 and 2014–19, we use the same multiplier used for federal CHIP spending; for 2013, we developed a multiplier for each state using the MACPAC source. Data for the remaining programs are drawn from agency websites, with two exceptions: (1) child welfare spending data are mostly gathered from Congressional Research Service reports and the congressional *Green Book* (Committee on Ways and Means 2016), although 2013 and 2016–18 Title IV-E spending data were provided by Emilie Stoltzfus of the Congressional Research Service and 2019 Title IV-E spending data were obtained from the Children’s Bureau website; (2) earned income tax credit 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 2022) by the size of the state’s EITC credit as a percentage of the federal credit (TPC 2022). We then adjust each state’s estimate down 10 percent for nonparticipation to arrive at an estimate for each fiscal year from 2009 to 2019.

## Methods for Older Adults Spending

Our primary focus is on expenditures on children, but a few figures in *Kids’ Share 2022* 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 (17 programs in 2021 with pandemic-related economic impact payments) and 2 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. For 2021, we also include pandemic-related economic impact payments paid through the tax code. 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 *Appendix, Budget of the United States Government* (various years) 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, 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. Estimates for the economic impact payments come from the Urban Institute’s Tax Policy Center’s Microsimulation Model. 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: 2022 to 2032* (CBO 2022). These May 2022 budget projections are based on current law as of April 8, 2022, and generally assume no change in tax and spending laws after that date. For projecting expenditures under tax provisions, we turn to the Urban–Brookings Tax Policy Center Microsimulation Model for major tax provisions and the Office of Management and Budget’s projections in *Analytical Perspectives* for smaller tax provisions.

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 as spending projections by program account. We include the effects of automatic spending reductions of certain budgetary resources under the Budget Control Act of 2011, but there were no such spending reductions in 2021.

**Discretionary spending.** For discretionary spending, the 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. However, in its May 2022 projections, CBO made an exception for the pandemic response emergency funding, assuming it would not continue in future years.

**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, the exclusion of employer contributions for medical insurance premiums, and economic impact payments as part of COVID-19 pandemic stimulus—we obtained 10-year projections from the Urban-Brookings Tax Policy Center microsimulation model. We obtained these projections in 2021 and they were not updated in 2022, except for the economic impact payments. These projections are made assuming continuation of current law, including the 2026 expiration of many Tax Cuts and Jobs Act of 2017 provisions and the end-of-2021 expiration of the child tax credit expansion.

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

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 2022 to 2032. The exception is that we use the CBO's detailed projections by age group for Medicaid, Social Security, and SSI. We also assumed the share of spending going to children in two programs (SNAP and child

nutrition) was higher in 2020–22 because of temporary pandemic response funding and then would revert back to the prepandemic share. 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.

## Major Changes since Last Year

Major changes to this year’s report consisted of adding four new programs to our estimates of spending on children: the Community Mental Health Services Block Grant, Unaccompanied Refugee Minors program, Emergency Connectivity Fund, and Students, Teachers, and Officers Preventing (STOP) school violence program. We newly identified these as children’s programs this year and incorporated their historical, current, and future expenditures on children in our estimates. The Community Mental Health Services Block Grant increases our estimates of health spending on children; the Unaccompanied Refugee Minors Program increases our estimates of social services spending on children; and the Emergency Connectivity Fund and STOP school violence program increase our estimates of education spending on children. We also stopped tracking children’s spending on the Youth Offender Grants for 2021 and later years because the amount fell below our \$50 million threshold for inclusion.

Additionally, we changed our method of projecting expenditures for some smaller discretionary programs to assume that their spending changes at the same rate as total nondefense discretionary spending after 2021. This method resulted in more stable projections of children’s spending for programs that make up a smaller share of expenditures within a larger account than the prior method of estimating projections assuming the program’s share of account outlays remains constant. The tables in section III indicate the programs impacted by this change in the “changes made this year” row.

## Conclusion

The following section contains a summary table of 2021 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 the calculation of estimates from previous years.

## II. Summary Table of Multipliers and Expenditures in 2021

	Multiplier	Expenditures (millions)	
	All children	Total	All children
<b>TOTAL</b>		<b>3,463,908</b>	<b>834,012</b>
<b>INCOME SECURITY</b>		<b>1,341,232</b>	<b>58,735</b>
Social Security			
Old Age and Survivors' Trust Fund	0.016	991,291	16,118
Disability Trust Fund	0.04	143,396	6,019
AFDC/TANF (cash assistance)	0.77	4,226	3,258
TANF noncash assistance	0.77	11,747	9,058
Federal share of child support collections	1.00	(887)	(887)
Child Support Enforcement	1.00	4,091	4,091
Supplemental Security Income	0.16	60,154	9,843
Railroad Retirement	0.002	13,349	25
Veterans Benefits	0.10	113,865	11,209
<b>NUTRITION</b>		<b>165,350</b>	<b>101,718</b>
Supplemental Nutrition Assistance Program	0.53	134,526	71,430
Child Nutrition	1.00	25,798	25,676
Special Supplemental Food (WIC)	0.92	5,026	4,612
<b>HOUSING</b>		<b>47,225</b>	<b>15,804</b>
Low Income Home Energy Assistance	0.20	4,417	870
Low-rent public housing	0.20	3,791	744
Section 8 Low-Income Housing Assistance	0.20	38,953	7,642
Rental housing assistance	0.20	64	13
Emergency Rental Assistance (COVID-19 pandemic response)	0.20	33,312	6,536
<b>TAX CREDITS/EXEMPTIONS</b>		<b>1,198,713</b>	<b>406,390</b>
<i>Subtotal, tax reductions</i>		621,921	192,125
<i>Subtotal, refundable portion of credits (outlays)</i>		576,792	214,266
Earned Income Tax Credit (tax expenditures)	0.86	7,580	6,536
EITC outlays	0.86	58,720	50,631
Dependent Care Credit	0.97	5,760	5,587
Dependent Care Credit Outlays	0.97	3,185	3,089
Child tax credit (tax expenditures)	1.00	93,650	93,650
CTC outlays	1.00	70,360	70,360
Dependent Exemption	1.00	0	0
Exclusion of Employer-Provided Child Care	1.00	420	420
Employer-Provided Child Care Credit	1.00	20	20
Assistance for adopted foster children	1.00	660	660
Adoption Credit and exclusion	1.00	790	790
Qualified Zone Academy Bonds	1.00	130	130
Qualified Zone Academy outlays	1.00	40	40
Qualified School Construction Bonds	1.00	540	540
Qualified School Construction outlays	1.00	570	570
Exclusion of certain foster care payments	1.00	510	510
Exclusion for public assistance benefits	0.47	600	280
Exclusion for Social Security Retirement and Dependents and Survivors' Benefits	0.020	26,630	520
Exclusion for Veterans Death Benefits and Disability Compensation	0.10	9,900	983
Exclusion of employer contributions for medical insurance premiums and medical care	0.12	243,793	29,987
Premium Tax Credit (for health coverage)	0.030	10,000	303
PTC outlays	0.025	64,634	1,630

	Multiplier	Expenditures (millions)	
	All children	Total	All children
Pandemic-response economic impact payments (tax expenditures)	0.23	220,848	51,209
Pandemic-response economic impact payments outlays administered through tax code	0.23	379,283	87,946
<b>HEALTH</b>		<b>539,900</b>	<b>131,714</b>
Medicaid	0.21	516,782	110,502
Vaccines for Children	1.00	3,806	3,806
Maternal and Child Health (Block Grant)	0.76	711	543
Immunization	0.91	613	558
Children's Mental Health Services	0.54	125	67
Healthy Start	0.36	128	46
CHIP	0.94	16,093	15,103
Birth Defects or Developmental Disabilities	0.77	77	60
Children's Graduate Medical Education	1.00	349	349
Lead Hazard Reduction	1.00	90	90
Home Visiting	1.00	370	370
Community Mental Health Services Block Grant	0.29	756	220
<b>SOCIAL SERVICES</b>		<b>18,321</b>	<b>17,065</b>
Social Services (Block Grant)	0.61	1,652	1,007
Community Services Block Grant	0.37	662	243
Children and Families Services Programs	1.00	617	617
Child welfare services and training	1.00	229	229
Foster Care	0.99	5,496	5,441
Guardianship	1.00	291	291
Adoption Assistance	1.00	3,334	3,334
Independent Living	0.72	493	356
PREP and Abstinence Education	1.00	126	126
Juvenile Justice	1.00	228	228
Missing Children	1.00	5	5
Safe and Stable Families	1.00	407	407
Children's Research and Technical Assistance	1.00	44	44
Unaccompanied Refugee Minors Program	1.00	91	91
Unaccompanied Alien Children	1.00	4,645	4,645
<b>EARLY CARE AND EDUCATION</b>		<b>25,512</b>	<b>25,512</b>
Preschool Development Grants	1.00	280	280
Head Start	1.00	9,960	9,960
Child Care and Development Block Grant	1.00	12,121	12,121
Child Care Entitlement to States	1.00	3,151	3,151
<b>EDUCATION</b>		<b>91,886</b>	<b>76,594</b>
Dependents' Schools Abroad	1.00	1,217	1,217
Impact Aid	1.00	1,490	1,490
Career, Technical, and Adult Education (formerly "Vocational and Adult Education")	0.45	1,827	818
Accelerating Achievement and Ensuring Equity (Title I)	1.00	16,137	16,137
School Improvement	1.00	4,763	4,763
Indian Education			
Department of Education	1.00	164	164
Bureau of Indian Affairs Schools	0.60	1,333	1,333
Education construction	1.00	264	264
English Language Acquisition	1.00	672	672
Education for the Handicapped or Special Education	1.00	12,757	12,757
Domestic schools	1.00	639	639
Institute of Education Sciences	0.78	555	431
Innovation and Improvement	1.00	893	893
Safe Schools and Citizenship Education	1.00	179	179
Junior ROTC	1.00	376	376
Emergency Connectivity Fund	0.92	4	3
STOP School Violence	1.00	2	2
Education Stabilization Fund (COVID-19 pandemic response)	0.71	48,614	34,456



	Multiplier	Expenditures (millions)	
	All children	Total	All children
<b>TRAINING</b>		<b>2,456</b>	<b>479</b>
Job Corps	0.06	1,589	95
WIA Youth Formula Grants	0.44	787	344
YouthBuild Grants	0.50	60	40

**Note:** The table does not show totals by category or across all categories, because the table is limited to programs with spending on children and so does not provide the necessary information for calculating true category totals.

# III. Income Security Programs

Program	Social Security
<b>Program Description</b>	See CFDA #96.004 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	\$1,134,687
All Children	\$22,137
<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 2023, p. 1209. DI: OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 1210.
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/supplement/2021/supplement21.pdf">https://www.ssa.gov/policy/docs/statcomps/supplement/2021/supplement21.pdf</a> ). The fiscal year 2021 estimate is based on data for December 2020. 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Temporary Assistance for Needy Families</b>
<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>	<i>Cash</i>
Total Program	\$4,226
All Children	\$3,258
	<i>Noncash</i>
Total Program	\$11,747
All Children	\$9,058
<b>Multipliers</b>	
All Children	0.77
<b>Data Sources and Methodology</b>	
Program Expenditures	Administrative and benefit expenditures: OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 468. Contingency fund: OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 468.
Multipliers	
All Children	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 21 rather than 18 was used as the upper age limit for children in this program. The multiplier was calculated as the portion of total recipients that are children, using FY 2021 TANF caseload data from the Administration for Children and Families website at <a href="https://www.acf.hhs.gov/ofa/data/tanf-caseload-data-2021">https://www.acf.hhs.gov/ofa/data/tanf-caseload-data-2021</a> . (Maintenance of Effort [MOE] and Separate State Programs [SSP] caseloads are not included). 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Child Support Enforcement</b>
<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	\$4,091
All Children	\$4,091
<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</i> , FY 2023, p. 468–69. 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>SSI</b>
<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	\$60,807
All Children	\$9,950
<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 2022, p. 1234.
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 (February 2021) 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Railroad Retirement</b>
<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	\$13,349
All Children	\$25
<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 2020, the FY 2021 multiplier was calculated as an average of the multiplier for years 2018–20.
<b>Notes</b>	
Projections	Projected expenditures are calculated based on supplemental data from CBO's table "Spending Projections, by Budget Account" accompanying the May 2022 budget projections ( <i>The Budget and Economic Outlook: 2022 to 2032</i> , May 25, 2022) and guidance provided by Dan Ready of CBO on March 30, 2020.
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

<b>Program</b>	<b>Veterans Benefits</b>
<b>Program Description</b>	See CFDA #64.110 See CFDA #64.109 See CFDA #64.104 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 2023, p. 1049. 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 2021 Current Population Survey to estimate the children's share of all four programs using the same multiplier. The most recent data reflected calendar year 2020, so we used this figure for fiscal years 2020 and 2021.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	\$134,526
All Children	\$71,430
<b>Multipliers</b>	
All Children	0.53
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 163–64.
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 2018. The link to the most recent reports is available on the USDA/FNS website: <a href="https://www.fns.usda.gov/snap/characteristics-snap-households-fy-2019">https://www.fns.usda.gov/snap/characteristics-snap-households-fy-2019</a> . We use the benefits to children as a share of total benefits in 2019 as the 2021 multiplier for the regular portion of SNAP benefits. We also 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.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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.
Changes Made This Year	None



<b>Program</b>	<b>Child Nutrition</b>
<b>Program Description</b>	See CFDA #10.553 (School Breakfast Program) See CFDA #10.555 (National School Lunch Program) See CFDA #10.558 (Child and Adult Care Food Program) See CFDA #10.559 (Summer Food Service Program) See CFDA #10.560 (State Administrative Expenses) See CFDA #10.556 (Special Milk)
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$25,798
All Children	\$25,676
<b>Multipliers</b>	
All Children	0.995
Program Expenditures	
Multipliers	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 165–66.
All Children	
<b>Notes</b>	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.
Projections	Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>WIC</b>
<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	\$5,026
All Children	\$4,612
<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 2023, p. 166.
Multipliers	
All Children	WIC benefits to children include children from birth to age 5, breastfeeding women, and pregnant and breastfeeding women younger than age 18. We estimated that 11 percent of benefits go to pregnant and postpartum women 18 and older. Data sources include administrative data on participants for 2021 ( <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> ), participant data from WIC Participants and Program Characteristics 2020 ( <a href="https://www.fns.usda.gov/wic/participant-program-characteristics-2020">https://www.fns.usda.gov/wic/participant-program-characteristics-2020</a> ), a biennial report, with detailed data on age of participants, 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	\$4,417
All Children	\$870
<b>Multipliers</b>	
All Children	0.20
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 470.
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 2020. We assume an equal benefit per person to allocate benefits to children within households. Because data are available through 2020, the 2021 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Public Housing</b>
<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	\$3,791
All Children	\$744
<b>Multipliers</b>	
All Children	0.20
<b>Data Sources and Methodology</b>	
Program Expenditures	"Public Housing Operating Fund": OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 562–63. "Public Housing Fund": OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 563–64."
Multipliers	
All Children	The share of housing benefits allocated to children younger than 18 was estimated using 2020 Current Population Survey data for calendar year 2019 incomes augmented by TRIM-3 to adjust for under- and overreporting of program participation. Because data are available through 2019, we used an average of estimates from 2017–19 for benefits allocated to children in 2020 and 2021.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	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.

<b>Program</b>	<b>Section 8 Low-Income Housing Assistance</b>
<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	\$38,953
All Children	\$7,642
<b>Multipliers</b>	
All Children	0.20
<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 2023, p. 562, 580, and 561, 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendices. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). For years before FY 2008, we used OMB's <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	\$64
All Children	\$13
<b>Multipliers</b>	
All Children	0.20
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 582.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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>Rental Housing Assistance</b>
<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	\$64
All Children	\$13
<b>Multipliers</b>	
All Children	0.20
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 582.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	Emergency Rental Assistance (COVID-19 pandemic response)
<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	\$33,312
All Children	\$6,536
<b>Multipliers</b>	
All Children	0.20
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB’s <i>Appendix to the Federal Budget</i> , FY 2023, p. 990.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	Program did not exist in prior years.
Changes Made This Year	Program did not exist in prior years.



# VI. Tax Programs

Program	EITC
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</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	\$58,720
All Children	\$50,631
	<i>Nonrefundable Portion</i>
Total Program	\$7,580
All Children	\$6,536
<b>Multipliers</b>	<i>Refundable Portion</i>
All Children	0.86
	<i>Nonrefundable Portion</i>
All Children	0.86
<b>Data Sources and Methodology</b>	
Program Expenditures	For data until 2014, the refundable (outlay) portion is taken from OMB's <i>Historical Tables</i> , FY 2023, table 8.5. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Estimates are calculated by tabulating credits. From 2014 on, outlay and nonrefundable portions are taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).
Multipliers	
All Children	We excluded benefits to childless households, an estimated 17 percent of all benefits in calendar year 2021 and 97 percent of benefits in calendar year 2022 according to calculations from the Tax Policy Center using IRS SOI data ( <a href="https://www.taxpolicycenter.org/model-estimates/tax-benefits-provisions-affecting-children-march-2021/t21-0055-tax-benefit-earned">https://www.taxpolicycenter.org/model-estimates/tax-benefits-provisions-affecting-children-march-2021/t21-0055-tax-benefit-earned</a> ). In addition, based on data from the TRIM3 Model of calendar year 2018 EITC expenditure, we estimated that 8.1 percent of the benefits going to households with children were going to children ages 19 to 23 or disabled adults and 91.9 percent to children from birth to age 18. We estimate 80 percent of CY 2021 are delivered in FY 2022 and 20 percent of CY 2022 benefits are delivered in FY 2022. Therefore, for the multiplier for "all children" (defined as from birth to age 18) we calculate a weighted average of 86 percent.
<b>Notes</b>	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Tax expenditures for years before 2010 were taken from OMB's <i>Analytical Perspectives</i> . Tax expenditures for 2011 to 2020 are from Urban-Brookings Tax Policy Center Microsimulation Model (versions 0217-1 and 0319-1). 2010 is an average of 2009 and 2011. Outlays for earlier years were taken from OMB's <i>Historical Tables</i> (table 8.5).
Changes Made This Year	None

Program	Child and Dependent Care Credit
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</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	\$3,185
All Children	\$3,089
	<i>Nonrefundable Portion</i>
Total Program	\$5,760
All Children	\$5,587
<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	Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimate is calculated by simulating the repeal of the provision.
Multipliers	
All Children	The Family Support Act of 1988 reduced the age cutoff of a child for whom the dependent care credit may be claimed to 13, so 12 is used as the upper age limit for this program. This credit can also be used for nonchildren dependents, and that portion of the credit has no age limit. In consultation with Adam Carasso, former coauthor in the budget series, and with experts in the Tax Policy Center, we estimated that 3 percent of this credit goes to older dependents, and 97 percent goes to children (Carasso 2008).
<b>Notes</b>	
Projections	Projected expenditures are from the Urban–Brookings Tax Policy Center Microsimulation Model (version 0721-1). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Expenditures for years before 2009 were taken from OMB’s <i>Analytical Perspectives</i> . Estimates for 2012 onward are from the Urban–Brookings Tax Policy Center Microsimulation Model.
Changes Made This Year	A portion of the credit was made refundable in 2021 and has been incorporated in estimates.

Program	Child Tax Credit
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> . The \$500 credit for other dependents not eligible for the child tax credit (17- and 18-year-olds) also is included in this line item.
<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	\$70,360
All Children	\$70,360
	<i>Nonrefundable Portion</i>
Total Program	\$93,650
All Children	\$93,650
<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	Both the refundable (outlay) portion and the nonrefundable portion are taken from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1); this estimate is calculated by simulating the repeal of the provision. For the nonrefundable portion, the fiscal year revenues are assumed to be 55 percent of the current calendar year estimate and 45 percent of the previous calendar year estimate.
<b>Multipliers</b>	
All Children	All expenditures were assumed to be for children ages 18 and under.
<b>Notes</b>	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
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 bears 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

Program	Dependent Exemption
<b>Program Description</b>	A qualifying child dependent is a child younger than age 19 supported by a tax filer for more than half of a calendar year. The tax law stipulates five tests to determine whether a filer may claim a child as a dependent and thus qualify for an exemption: a relationship test, a joint return test, a citizen-or-resident test, an income test, and a support test.
<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	Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimate is calculated by simulating the repeal of this provision. The estimate is limited to children from birth to age 18, excluding those ages 19 to 24 who are full-time students or have a disability.
<b>Multipliers</b>	
All Children	The simulated estimate is for children ages 18 and younger. The exclusion of those ages 19 to 24 who are full-time students or have a disability was built into the simulated estimate.
<b>Notes</b>	
Projections	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates 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

Program	Exclusion of Employer-Provided Child Care
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$420
All Children	\$420
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2023, Table 13-1, p. 159, row 110.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
<b>Notes</b>	
Projections	Projections to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2023, p. 160). 2032 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling 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	Employer-Provided Child Care Credit
<b>Program Description</b>	Under Section 45f of 20EGTRRA (Public Law 107-16), businesses may claim a tax “credit equal to 25 percent of qualified expenses for employee child care and 10 percent of qualified expenses for child care resource and referral services. Employer deductions for such expenses are reduced by the amount of the credit. The maximum total credit is limited to \$150,000 per taxable year” (OMB’s 2007 <i>Analytical Perspectives</i> , p. 309).
<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	OMB’s <i>Analytical Perspectives</i> , FY 2023, table 13-1, p. 160, row 111.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under. Further, it was assumed that most children enrolled in employer-provided child care are younger than 13 (i.e., identical to the age cutoff for the exclusion for employer-provided child care).
<b>Notes</b>	
Projections	Projections to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2023, p. 160). 2032 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling 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. These payments are excluded from gross income" (OMB's 2007 <i>Analytical Perspectives</i> , p. 309).
<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	\$660
All Children	\$660
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2023, table 13-1, p. 160, row 112.
Multipliers	
All Children	All expenditures were assumed to be for children younger than age 18.
<b>Notes</b>	
Projections	Projections to 2021 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2023, p. 160). 2032 was estimated by applying the 2025-30 average annual growth rate to the 2031 projection and scaling 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>	See page 32 in the <i>Data Appendix to Federal Expenditures on Infants and Toddlers in 2007</i> ( <a href="http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view">http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view</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>Nonrefundable Portion</i>
Total Program	\$790
All Children	\$790
	<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	OMB's <i>Analytical Perspectives</i> , FY 2023, table 13-1, p. 160, row 113.
Multipliers	
All Children	All expenditures were assumed to be for children younger than age 18.
<b>Notes</b>	
Projections	Projections to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2023, p. 160). 2032 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling 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> .
<b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type	Tax Programs Not Means-Tested Cash Tax Program
<b>Expenditures (millions)</b> Total Program All Children  Total Program All Children	<i>Nonrefundable Portion</i> \$130 \$130  <i>Refundable Portion</i> \$40 \$40
<b>Multipliers</b> All Children	1.00
<b>Data Sources and Methodology</b> Program Expenditures Multipliers All Children	OMB's <i>Analytical Perspectives</i> , FY 2023, table 10-1, p. 110, row 102.  All expenditures were assumed to be for children younger than age 18.
<b>Notes</b> Projections  Historical Estimates	Projections to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2032, p. 159). 2032 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.  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, 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> .
<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	<i>Nonrefundable Portion</i> \$540
All Children	\$540
	<i>Refundable Portion</i>
Total Program	\$570
All Children	\$570
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2023, table 13-1, p. 159, row 108.
Multipliers	
All Children	All expenditures were assumed to be for children younger than age 18.
<b>Notes</b>	
Projections	Projections to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2023, p. 159). 2032 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling 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

Program	Exclusion of Certain Foster Care Payments
<b>Program Description</b>	Under the Tax Reform Act of 1986 (Public Law 99-514), compensation paid to foster parents for providing “a home and care for children who are wards of the state...is excluded from their gross incomes of foster parents; the expenses they incur are nondeductible.” The Fairness for Foster Care Families Act of 2001 expanded the scope of payments qualifying for this exclusion (OMB’s 2007 <i>Analytical Perspectives</i> , p. 309).
<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	\$510
All Children	\$510
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB’s <i>Analytical Perspectives</i> , FY 2023, table 13-1, p. 159, row 118.
Multipliers	
All Children	All expenditures were assumed to be for children younger than age 18.
<b>Notes</b>	
Projections	Projections to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 111). 2032 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling 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>	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	\$600
All Children	\$280
<b>Multipliers</b>	
All Children	0.47
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB’s <i>Analytical Perspectives</i> , FY 2023, table 13-1, p. 160, row 137.
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 to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2023, p. 160). 2032 was estimated by applying the 2026–31 average annual growth rate to the 2031 projection and scaling 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

**Exclusion of Social Security Benefits for Dependents of Retired and Disabled Workers**

Program	
<b>Program Description</b>	Social Security benefit payments are partially excluded from a beneficiary's gross incomes. 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	\$26,630
All Children	\$520
<b>Multipliers</b>	
All Children	0.02
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2023, table 13-1, p. 161, row 156.
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 to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2023, p. 161). 2032 was estimated by applying the 2026–31 average annual growth rate to the 2031 projection and scaling 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 for Veterans Death Benefits and Disability Compensation and Veterans Pensions</b>
<b>Program Description</b>	"All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income" (OMB's 2007 <i>Analytical Perspectives</i> , p. 312).	
<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	\$9,990	
All Children	\$983	
<b>Multipliers</b>		
All Children	0.10	
<b>Data Sources and Methodology</b>		
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2023, table 10-2B, p. 123, row 158-59.	
Multipliers		
All Children	We assume that benefits are the same as under the Veterans' Benefits programs.	
<b>Notes</b>		
Projections	Projections to 2031 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2023, p. 123). 2032 was estimated by applying the 2026-31 average annual growth rate to the 2031 projection and scaling 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	

## Exclusion of Employer Contributions for Medical Insurance Premiums and Medical Care

Program	
<b>Program Description</b>	“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> .
<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	\$243,793
All Children	\$29,987
<b>Multipliers</b>	
All Children	0.12
<b>Data Sources and Methodology</b>	
Program Expenditures	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. 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.
Multipliers	
All Children	Estimate of children’s share is based on unpublished analyses from the Urban Institute Health Policy Center’s HPSM 2020 model and the NBER Tax Sim model.
<b>Notes</b>	
Projections	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. 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 1975–2012, 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) will make 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	\$10,000
All Children	\$303
	<i>Refundable Portion</i>
Total Program	\$64,634
All Children	\$1,630
<b>Multipliers</b>	<i>Nonrefundable Portion</i>
All Children	0.03
	<i>Refundable Portion</i>
All Children	0.025
<b>Data Sources and Methodology</b>	
Program Expenditures	The nonrefundable tax portion is taken from the detailed program table, "Net Federal Subsidies Associated with Health Insurance Coverage, 2020 to 2030," from September 2020. The refundable (outlay) portion is taken from OMB's <i>Historical Tables</i> , FY 2023 table 8.5 and the CBO 10-year budget projections from May 2022 ( <a href="https://www.cbo.gov/data/budget-economic-data">https://www.cbo.gov/data/budget-economic-data</a> ). 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 2019 model.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's budget projections (May 2022). The HIPSM model (described above) was used for the multiplier estimate.
Historical Estimates	Expenditures for the nonrefundable tax portion in earlier years 2014-17 were taken from OMB's <i>Analytical Perspectives</i> . Estimates for 2018 onward are from the detailed tables for this program accompanying CBO's baseline.
Changes Made This Year	None



Program	Economic Impact Payments (COVID-19 Pandemic Stimulus)
<b>Program Description</b>	The government gave three economic impact payments during the COVID -19 pandemic. Those below certain income thresholds, as reported on their previous tax filings, received an economic impact payment. Children younger than 17 received different amounts per payment.
<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	\$0
All Children	\$0
	<i>Refundable Portion</i>
Total Program	\$268,984
All Children	\$30,933
<b>Multipliers</b>	<i>Nonrefundable Portion</i>
All Children	0
	<i>Refundable Portion</i>
	0.12
<b>Data Sources and Methodology</b>	
Program Expenditures	Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimate is calculated by simulating the repeal of this provision. The estimate is limited to those children from birth to age 18, excluding those ages 19 to 24 who are full-time students or have a disability. To determine the split between outlays and tax expenditures, we followed TPC estimates of the split.
<b>Multipliers</b>	
All Children	For the multiplier, we used TPC estimates of the share of each of three provisions going to children younger than 19. We calculated a weighted multiplier across the three provisions, based on the share of outlays and expenditures from each of the three provisions.
<b>Notes</b>	
Projections	Projected expenditures are from CBO’s <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	Program did not exist in prior years.
Changes Made This Year	We switched to using TPC estimates rather than analytic perspectives to calculate the amount of expenditures that are paid out to families as a tax refund rather than a reduction in tax liability to better align with our definition of outlays and how we calculate EITC and CTC outlays.

# 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	\$516,782
All Children	\$110,502
<b>Multipliers</b>	
All Children	
<b>Data Sources and Methodology</b>	-
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 450.
<b>Multipliers</b>	
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.</p>
<b>Notes</b>	
Projections	<p>Total outlays are from CBO's May 2022 baseline. However, the share of expenditures going to children was assumed to change over time, following assumptions from the supplemental data accompanying CBO's May 2022 Baseline 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 periodic MACstats report). Specially, 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 and 2019, we assumed that the distribution of federal benefit spending by eligibility category for 2020 and 2021 remained the same as what MACPAC calculated for 2019. For 2022 to 2032, we assumed that spending for each eligibility</p>

Program	Medicaid
Historical Estimates	<p>group calculated for 2021 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> <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 2012–18 were estimated as described under multipliers for all children.</p>
Changes Made This Year	<p>We incorporated MACPAC tabulations in our estimates for the children's share of Medicaid spending this year. The MACPAC figures allow us to reflect updated data from T-MSIS. MACPAC data were only available for 2018 and 2019 and showed a decline in the share of spending going to children compared with 2015, the last year based on MSIS data available to us. Therefore, the 2016 and 2017 figures reflect the transition from the 2015 estimate to the 2018 estimate and show a smooth, linear change between those two figures.</p>
Other	<p>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	\$3,806
All Children	\$3,806
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	
Multipliers	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 450.
All Children	
<b>Notes</b>	We assume that all benefits go to children from birth to age 18.
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: 2022 to 2032</i> (May 25, 2022).
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	\$711
All Children	\$543
<b>Multipliers</b>	
All Children	0.76
<b>Data Sources and Methodology</b>	
Program Expenditures	Department of Health and Human Services FY 2023 Budget in Brief, p. 25 . Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2023-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2023-budget-in-brief.pdf</a> .
Multipliers	
All Children	Expenditure data for FY 2020 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> ). 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 CSCHN for children from birth to age 21. Because the latest estimate available was for FY 2020, the FY 2021 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	None

<b>Program</b>	<b>Immunization</b>
<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	\$613
All Children	\$558
<b>Multipliers</b>	
All Children	0.91
<b>Data Sources and Methodology</b>	
Program Expenditures	Expenditures for 2021 were found in the Budget Detail Table from CDC's FY 2023 Congressional Justification, available here: <a href="https://www.cdc.gov/budget/fy2023/congressional-justification.html">https://www.cdc.gov/budget/fy2023/congressional-justification.html</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	\$125
All Children	\$67
<b>Multipliers</b>	
All Children	0.54
<b>Data Sources and Methodology</b>	
Program Expenditures	Expenditures for 2021 were found in the Budget Detail Table from SAMHSA's FY 2023 Congressional Justification, available here: <a href="https://www.samhsa.gov/sites/default/files/samhsa-fy-2023-cj.pdf">https://www.samhsa.gov/sites/default/files/samhsa-fy-2023-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 2019, FY 20, and FY 21 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	Updated projections to grow at the same rate as all federal, nondefense discretionary spending instead of using the CBO baseline's detailed budget account-level projections, which comprised increased pandemic spending targeted at another program under the account rather than this program.

<b>Program</b>	<b>Healthy Start</b>
<b>Program Description</b>	See CFDA #93.926
<b>Categories</b>	Each year the Maternal and Child Health Bureau (MCHB) awards nearly 900 discretionary grants that help to ensure quality health care is available to the maternal and child health (MCH) population, which includes all of the nation's women, infants, children, adolescents, and their families, including fathers and children with special health care needs.
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$128
All Children	\$46
<b>Multipliers</b>	
All Children	0.36
<b>Data Sources and Methodology</b>	
Program Expenditures	Department of Health and Human Services FY 2023 Budget in Brief, p. 25. Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2023-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2023-budget-in-brief.pdf</a> .
<b>Multipliers</b>	
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 are an average of the previous 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	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.
Changes Made This Year	Updated projections to grow at the same rate as all federal, nondefense discretionary spending instead of using the CBO baseline's detailed budget account-level projections, which comprised increased pandemic spending targeted at another program under the account rather than this program.



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	\$16,093
All Children	\$15,103
<b>Multipliers</b>	
All Children	0.94
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 455.
Multipliers	
All Children	We used fiscal year 2016 CHIP enrollment data from MACPAC ( <a href="https://www.macpac.gov/publication/state-childrens-health-insurance-program-chip-fact-sheet/">https://www.macpac.gov/publication/state-childrens-health-insurance-program-chip-fact-sheet/</a> ) 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 2020 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 2018). Multipliers for FY 2017, FY 2019, and FY 2020 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	\$77
All Children	\$60
<b>Multipliers</b>	
All Children	0.77
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 438.
Multipliers	
All Children	Estimates for FY 2021 for the percent of spending on participants from birth to age 18 were provided on April 1, 2022, by Misha (Nikki) Walker at CDC.
<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	Updated projections to grow at the same rate as all federal, nondefense discretionary spending instead of using the CBO baseline's detailed budget account-level projections, which comprised increased pandemic spending targeted at another program under the account rather than this program.

<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	\$349
All Children	\$349
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	Department of Health and Human Services FY 2023 Budget in Brief, p. 25. Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2023-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2023-budget-in-brief.pdf</a>
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	Updated projections to grow at the same rate as all federal, nondefense discretionary spending instead of using the CBO baseline's detailed budget account-level projections, which comprised increased pandemic spending targeted at another program under the account rather than this program.

<b>Program</b>	<b>Lead Hazard Reduction</b>
<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	\$90
All Children	\$90
<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 2023 p. 602.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

<b>Program</b>	<b>Home Visiting Programs</b>
<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	\$370
All Children	\$370
<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 2023, p. 431.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
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	\$1,652
All Children	\$1,007
<b>Multipliers</b>	
All Children	0.61
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 474.
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 2020 ( <a href="https://www.acf.hhs.gov/sites/default/files/documents/ocs/RPT_SSBG_Annual%20Report_FY2020.pdf">https://www.acf.hhs.gov/sites/default/files/documents/ocs/RPT_SSBG_Annual%20Report_FY2020.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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Community Services Block Grant</b>
<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	\$662
All Children	\$243
<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 2023, p. 476.
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 2018 ( <a href="https://nascsp.org/wp-content/uploads/2021/05/NASCSP_2018_National_Report_051421.pdf">https://nascsp.org/wp-content/uploads/2021/05/NASCSP_2018_National_Report_051421.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	\$617
All Children	\$617
<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 2023, p. 476. 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> . See CFDA #93.648 (Child Welfare Training)
<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	\$229
All Children	\$229
<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 2023, p. 476. 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

<b>Program</b>	<b>Foster Care</b>
<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	\$5,496
All Children	\$5,441
<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 2023, p. 477. 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 total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's May 2022 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Guardianship</b>
<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	\$291
All Children	\$291
<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 2023, p. 477. 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 total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's May 2022 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Adoption Assistance</b>
<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	\$3,334
All Children	\$3,334
<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 2023 p. 477. 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 total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's May 2022 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Independent Living/Chafee</b>
<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	\$493
All Children	\$356
<b>Multipliers</b>	
All Children	0.72
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 477. 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 and on 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.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's May 2022 baseline.
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

<b>Program</b>	<b>PREP and Abstinence Education</b>
<b>Program Description</b>	See CFDA #93.235 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	\$126
All Children	\$126
<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 2023, p. 472.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

<b>Program</b>	<b>Juvenile Justice</b>
<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	\$228
All Children	\$228
<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 2023, p. 755.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Missing Children</b>
<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	\$5
All Children	\$5
<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 2023, p. 755.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None



<b>Program</b>	<b>Promoting Safe and Stable Families</b>
<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	\$407
All Children	\$407
<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 2023, p. 472.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Children's Research and Technical Assistance</b>
<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	\$44
All Children	\$44
<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 2023, p. 477.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	\$91
All Children	\$91
<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 2023.

<b>Program</b>	<b>Unaccompanied Alien Children</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	\$4,645
All Children	\$4,645
<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 2023, p. 470.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

# 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	\$280
All Children	\$280
<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 2023, p. 475
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Head Start</b>
<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	\$9,960
All Children	\$9,960
<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 2023, p. 475.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Child Care and Development Block Grant</b>
<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	\$12,121
All Children	\$12,121
<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 2023, p. 474.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Child Care Entitlement to the States</b>
<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	\$3,151
All Children	\$3,151
<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 2023, p. 473.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	\$1,217
All Children	\$1,217
<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 2023 Estimates O&M Volume 1-- Part 1 of 2; DoD Dependents Education (DoDDS line), table III (p. 392 of PDF). Financial Summary (\$ in thousands) ( <a href="https://comptroller.defense.gov/Budget-Materials/FY2023BudgetJustification/">https://comptroller.defense.gov/Budget-Materials/FY2023BudgetJustification/</a> ).
	We gathered data for total account obligations from OMB appendix FY 2023, p. 248.
<b>Multipliers</b>	
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

<b>Program</b>	<b>Impact Aid</b>
<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	\$1,490
All Children	\$1,490
<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 2023, p. 329.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	\$1,827
All Children	\$818
<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 2023, p. 338.
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. 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/oepd/ppss/reports.html#cte">http://www2.ed.gov/about/offices/list/oepd/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. 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/aefla-rtc-py2015-508-final.pdf">https://www2.ed.gov/about/offices/list/ovae/pi/AdultEd/aefla-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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Education for the Disadvantaged (Title I)</b>
<b>Program Description</b>	See CFDA #84.010 (Title 1 Grants to Local Education Agencies) Includes CFDA #84.011 (Migrant education) Includes CFDA #84.377 (School Improvement Grants) Includes several smaller reading programs
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$16,137
All Children	\$16,137
<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 2023, p. 327.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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) Includes Math and Science Partnerships Includes CFDA 84.287 (Twenty First Century Community Learning Centers) 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	\$4,763
All Children	\$4,763
<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 2023, p. 330.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Indian Education</b>
<b>Program Description</b>	See CFDA #84.060 See CFDA #15.042 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	\$1,761
All Children	\$1,229
<b>Multipliers</b>	
All Children	Department of Education 1.00
All Children	Bureau of Indian Affairs Schools 0.60
All Children	Johnson-O'Malley assistance 1.00
All Children	Education construction 1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	For DOE Indian Education: OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 332. For Bureau of Indian Affairs Schools (which includes Johnson-O'Malley) and Education Construction: data were gathered from highlights of the <i>Fiscal Year 2023: The Interior Budget in Brief</i> ( <a href="https://www.doi.gov/sites/doi.gov/files/fy2023-bib-entire-book-508.pdf">https://www.doi.gov/sites/doi.gov/files/fy2023-bib-entire-book-508.pdf</a> ), within the section on Indian Affairs, pages BIE-6 and BIE-7.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>English Language Acquisition</b>
<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	\$672
All Children	\$672
<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 2023, p. 334.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>Special Education</b>
<b>Program Description</b>	See CFDA #84.027 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	\$12,757
All Children	\$12,757
<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 2023, p. 335.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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 on program obligations from the Department of Defense FY 2023 Estimates O&M Volume 1—Part 1 of 2; DoD Dependents Education, table III (DDESS line). Financial Summary (\$ in thousands) (p. 392, <a href="https://comptroller.defense.gov/Budget-Materials/FY2023BudgetJustification/">https://comptroller.defense.gov/Budget-Materials/FY2023BudgetJustification/</a> ).
Multipliers	We gathered data for total account obligations from OMB appendix FY 2023, p. 248.
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 Includes CFDA 84.372 Includes CFDA 84.324
<b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type	Education Not Means-Tested In-Kind Discretionary
<b>Expenditures (millions)</b> Total Program All Children	\$555 \$431
<b>Multipliers</b> All Children	0.78
<b>Data Sources and Methodology</b> Program Expenditures Multipliers All Children	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 360.  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 2020 ( <a href="https://www.census.gov/topics/education/school-enrollment/data/tables.2020.List_1350411277.html">https://www.census.gov/topics/education/school-enrollment/data/tables.2020.List_1350411277.html</a> ).
<b>Notes</b> Projections  Historical Estimates Changes Made This Year	Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .  Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .  None

Program	Innovation & Improvement
<b>Program Description</b>	Includes CFDA #84.215 (Fund for the Improvement of Education) Includes CFDA #84.282 (Charter Schools) Includes CFDA #84.374 (Teacher Incentive Fund—Recovery Act) Also includes several smaller programs
<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	\$893
All Children	\$893
<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 2023, p. 332.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

<b>Program</b>	<b>Safe Schools and Citizenship Education/Supporting Student Success</b>
<b>Program Description</b>	Includes Safe and Drug-Free Schools and Communities Includes Elementary and secondary school counseling Includes Physical education program 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	\$179
All Children	\$179
<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 2023, p. 331.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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>	<p>“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.usarmyjrotc.com/jrotc/dt">https://www.usarmyjrotc.com/jrotc/dt</a>.</p>
<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	\$376
All Children	\$376
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	<p>Outlays for Junior ROTC are gathered from Department of Defense FY 2023 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”)</p>
	Total account outlays are gathered from OMB Budget appendix FY 2023.
<b>Multipliers</b>	
All Children	<p>The program serves high school students. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.</p>
<b>Notes</b>	
Projections	<p>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.</p>
Historical Estimates	<p><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.</p>
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	\$48,614
All Children	\$34,456
<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 2023, p. 327.
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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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	\$3
<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 2023, p. 1259.
Multipliers	
All Children	We calculated the share of funds that went to elementary or secondary schools versus libraries using 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: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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.

<b>Program</b>	<b>STOP School Violence</b>
<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	\$2
All Children	\$2
<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 2023, p. 749.
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	\$1,589
All Children	\$95
<b>Multipliers</b>	
All Children	0.06
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2023, p. 763.
Multipliers	
All Children	We obtained an estimate of the proportion of participants who are children 19 and under in program year 2020 from Shao Zhang at the Department of Labor. Data for fiscal year 2021 is based on program year 2020 (July 2020 to June 2021).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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

<b>Program</b>	<b>WIA Youth Formula Grants</b>
<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	\$787
All Children	\$344
<b>Multipliers</b>	
All Children	0.44
<b>Data Sources and Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2021 is based on program year 2020 (July 2020 to June 2021). Total account obligations come from OMB appendix, FY 2023, p. 761.
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year 2020, associated with the fiscal year 2021.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a> .
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None

<b>Program</b>	<b>YouthBuild Grants</b>
<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	\$80
All Children	\$40
<b>Multipliers</b>	
All Children	0.50
<b>Data Sources and Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2021 is based on program year 2020 (July 2020 to June 2021).
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 2020, associated with the fiscal year 2021.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's <i>The Budget and Economic Outlook: 2022 to 2032</i> (May 25, 2022), <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</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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