Kids' Share 2026: Report on Federal Expenditures on Children through 2025 and Future Projections

Data and Methodology Appendixes

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I. Introduction

This appendix describes the data and methodology used to estimate budget outlays and tax reductions on children in Elli Nikolopoulos, Heather Hahn, Margot Crandall-Hollick, Eden Phillips, Renee Wu, and Elaine Maag, *Kids' Share 2026: Federal Expenditures on Children through 2025 and Future Projections* (Urban Institute), https://apps.urban.org/features/2026-kids-share-federal-expenditures/.

Estimating government expenditures on children is a complex task involving many decisions, definitions, and assumptions about how federal dollars are spent. For each annual report, we use a consistent, three-step methodology to estimate federal expenditures. First, we define and identify programs for inclusion. We only include programs directly benefiting children or households because of the presence of children. Second, we collect expenditure data for the dozens of programs and tax provisions included in our report. Expenditure data for FY 2025 for nontax programs largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2027* and *Historical Tables, Budget of the United States Government, Fiscal Year 2027* (and prior years' versions of these reports). Data on tax benefits for FY 2025—both their impact on revenues and in the case of certain tax credits, outlays—are taken from the Urban-Brookings Tax Policy Center model and the Department of Treasury's FY 2027 *Tax Expenditures* estimates, (Treasury's *Tax Expenditures* estimates have historically been included in OMB's *Analytical Perspectives* volumes that accompany the President's budget). The third step is to estimate how much program spending goes specifically to children. Each step is described further below. We also explain the data and assumptions used to generate projections, describe the sources for our state and local estimates and estimates of spending on older adults, and specify how our methodology has changed from previous *Kids' Share* reports.

Section II presents a summary table of expenditures in FY 2025, 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 2026.

Methods for Estimating Federal Spending on Children

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

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

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

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

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

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

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

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

Collect expenditure data. Expenditure data for FY 2025 largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2027* and prior years' appendices. Tax expenditure estimates come from the Urban-Brookings Tax Policy Center Model and from the US Treasury's FY 2027 *Tax Expenditures* estimates (DoT 2026; the latter are generally found in OMB's *Analytical Perspectives* volume of the President's budget). In most cases, the budget appendix lists outlays for each program included in our analysis, sometimes grouping several programs into larger categories. Although obligations are listed for each program in the group, only one outlay number (the total for the group) is listed. In these situations, we generally assume the ratio of outlays (the total spent) to obligations (the total appropriated) is consistent across all programs in the group, and we calculate outlays by applying this ratio to the total obligation listed for individual programs of interest.[1] We obtain expenditure

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

information for smaller programs not listed in the appendix from budgetary documents on agency websites or directly from representatives at various government agencies.

The *Kids' Share* database includes estimates of federal expenditures in five-year intervals from 1960 to 1995 and annually from 1996 to 2025. Most historical expenditure data come from earlier budget appendices or from information obtained directly from federal agencies.

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

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

A full list of the programs in each category can be found in the summary table in section II. Note that although the summary table and the *Kids' Share 2026* 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 (table 1):

- *For programs that serve children only*, we assume 100 percent of program expenditures (including benefits and associated administrative costs) go to children through either a direct service (e.g., education) or a child benefit paid through parents or guardians (e.g., SSI disabled children benefits). We make no attempt to account for any child benefits that parents may spend on themselves.
- *For programs that provide direct services to children and adults*, we calculate the percentage of program expenditures that go to children (e.g., Medicaid).
- *For programs that provide benefits only to families with children and determine benefit size by the number of children* (e.g., the child tax credit and dependent exemption), we assume 100 percent of program expenditures go to children.
- *For programs providing benefits to families without any delineation of the parents' and children's share*, we generally estimate the children's share based on the number of children and adults served and assuming equal benefits per capita. For example, in a two-child, one-adult family, two-thirds of housing, energy assistance, welfare, or SNAP/food stamp benefits would go to the children and one-third to the adult.

The 2025 budget reconciliation act created new Section 530A accounts or "Trump accounts." These tax-advantaged investment accounts are available to children under age 18 who have a Social Security number. Children born between 2025 and 2028 are eligible for a $1,000 deposit from the federal government. Treasury estimates these accounts will cost $14.6 billion over the 10-year budget window, with the vast majority of costs coming from the seed funding (DoT 2027). Although children are necessary for a family to qualify for this benefit, we do not include these accounts in *Kids' Share* because the benefits from the accounts do not accrue to children. In almost all cases, no funds may be withdrawn from an account until a child reaches age 18. At that point funds can be withdrawn, typically with a penalty imposed. We have no basis for estimating the likelihood of this, rather than waiting to withdraw the accounts at retirement.

TABLE 1

General Rules for Allocating Program Expenditures to Children

Services Delivered by Third-Party Agency, Not Delivered to Families or Households		Benefits Delivered to Families and Households				
			Family or Household Benefits			
			Eligibility limited to families with children		Eligibility not limited to families with children	
All services to children	Services to both children and adults	Individual benefits to both children and adults	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,[a] child tax credit, dependent exemption, employer-provided child care,[b] 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.

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

[b] Spending on care expenses for dependents that are not children (3 percent of total) is excluded.

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

For certain programs, we use the Urban Institute's microsimulation modeling capabilities, including the Transfer Income Model (TRIM3), to estimate the share of benefits going to children. TRIM3 is maintained and developed by the Urban Institute with primary funding from the US Department of Health and Human Services. TRIM3 simulates the effects of major government tax, transfer, and health programs and can produce individual, family, state, and national results. TRIM3's annual "baseline" simulations of actual program rules are used to correct for the underreporting of transfer program benefits in the survey files used as input in TRIM3 and to create other variables—such as program eligibility indicators—unavailable in the input data. Some data used in this year's report are based on the 2023 Current Population Survey, augmented as described above to adjust for underreporting, and some data come from direct tabulations of the 2025 Current Population Survey. TRIM3 is particularly useful for several income security programs and housing programs. Program results calculated using TRIM3 are noted in the individual descriptions in the sections that follow.

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

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

estimates the cost and coverage effects of proposed health care policy options. HIPSM was developed by researchers in the Health Policy Center and Urban–Brookings Tax Policy Center at the Urban Institute.

Methods for State and Local Spending

Although we primarily focus on federal expenditures on children, we also include estimates of state and local spending on children from 1998 to 2023. Estimates for 1998 to 2008 are drawn from the Rockefeller Institute State Funding Database, as described in Billen and colleagues (2007); estimates for 2009–23 are generated by the authors following the Rockefeller Institute methodology and using the sources detailed below. Consultations between the authors of this report and Rockefeller Institute researchers increased consistency between the federal estimates and the state and local estimates. For example, both sets define children as individuals younger than age 19, and state estimates include state earned income tax credits, in part to be consistent with the federal analysis. However, differences remain, such as in the reporting period for expenditures. The reporting period is based on the school year (July 2021–June 2022) for education programs, the federal fiscal year (October 2021–September 2022) for major federal programs, and the calendar year for the earned income tax credits. Beginning with estimates for 2023, we also account for state child 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), state earned income tax credits, and state child tax credits starting in 2023. Many states enacted or expanded state child tax credits after the COVID-19 pandemic, and as they became a more substantial part of state's investments in children, we made the decision to include them in *Kids' Share* estimates starting with 2023 outlays. 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 and child 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, CHIP, and state earned income tax credits and child tax credits; the other state programs were programs that can be assumed to spend 100 percent of their funding on children (i.e., child care, child welfare). The kids' share of these three programs was generally estimated state by state, but it was estimated in aggregate (i.e., one estimate for the entire nation) in 2009 and from 2018 onwards for Medicaid; in 2009–12 for TANF; and in 2009–12 and 2014–15 for CHIP.

To update state estimates for 2009–23, we draw on the US Census Bureau's (2026) Annual Survey of School System Finances for state and local education spending data. Medicaid spending on children is estimated from unpublished tabulations of Medicaid claims (Medicaid Statistical Information System data), by state and age, generated by the Urban Institute's Health Policy Center, with imputations by the authors for missing data—except in 2009 and 2018 through 2022, when the estimate is based on CBO estimates of federal Medicaid spending on children. Maternal and Child Health Block Grant estimates are generated from the Health Resources & Services Administration's report of nonfederal Maternal and Child Health Block Grant expenditures (HHS 2026). Our state estimates for CHIP spending come from MACPAC (2024). For 2009–12 and 2014–20, we use the same multiplier used for federal CHIP spending. For 2013 and 2021–23, we developed a multiplier for each state using the MACPAC source and, for 2021–23, data provided by the Centers for Medicare & Medicaid Services (CMS) Medicaid Data Collection Tool (MDCT) Technical Assistance (TA) Team on 2021 CHIP enrollment (see "Major Changes since Last Year" section for more on this methodology). Our estimate for state spending on TANF is based on expenditure and caseload data from the Administration for Children and Families (HHS 2023d; 2024f), including state spending on assistance and non-assistance but excluding TANF funds used for child care and the refundable earned income tax credit. Child welfare estimates are calculated from a variety of US Department of Health and Human Services reports and budget justifications (HHS 2023b; 2023c; 2023e; 2024g).

We estimated state earned income tax credit amounts using one of two methodologies: we compiled state expenditure data for large states or states with complex formulas using state tax expenditure reports, annual financial reports, or other official state sources, or we calculated state earned income tax credits as a share of federal earned income tax credits. We further adjusted these estimates, assuming a 90 percent take up rate in states with refundable earned income tax credits and 84 percent in states without refundable earned income tax credits, based on the imputation work we did in the state children's database. For both the state expenditure data and the estimates from federal data, we then adjusted each state's estimate by a state specific multiplier that reflected the share of the state earned income tax credit that went to children 18 and under (Tax Policy Center State Model

2026). For most state child tax credits, we compiled data from available expenditure data. In some states, like Maine and Vermont, where state expenditure data was not available, we estimated or projected these amounts. We then adjusted each state's estimate by a state specific multiplier that reflected the share of the state child tax credit that went to children 18 and under (Tax Policy Center State Model 2026).

Methods for Spending on Older Adults

Our primary focus is on expenditures on children, but a few figures in *Kids' Share 2026* include estimates of spending on older adults, defined as those ages 65 and older. For these estimates, we collect expenditure information on 16 federal programs and two state programs and estimate the share of that spending that goes to individuals ages 65 or older. We do not attempt to estimate tax reductions benefiting older adults, so our comparisons with spending on children are limited to outlays. As with the methodology for children, we estimate the share of the program that goes to the older adult population; for example, we exclude spending on children and 18- to 64-year-old adults with disabilities to estimate older adults' share of spending for Social Security, Medicare, and Medicaid. (Note, however, that except in estimates denoted as "older adults spending," our estimates for adult portions of Social Security, Medicare, and Medicaid include all spending on individuals ages 19 and older).

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

Most outlay estimates come from the *Appendix*, *Budget of the United States Government*, *Fiscal Year 2027* and *Historical Tables*, *Budget of the United States Government*, *Fiscal Year 2027* (and prior years' reports); a few come from CBO. The percentage going to individuals ages 65 and older for Social Security, Medicare, Medicaid, and SSI was taken from the *Annual Statistical Supplement to the Social Security Bulletin*, Centers for Medicare and Medicaid Services (CMS) program statistics, CBO's "Details About Baseline Projections for Selected Programs" for Medicaid, and the *Annual Report on the*

Supplemental Security Program. Estimates for other programs generally rely on program data from respective agencies or the CBO report noted above. Calculations of state and local spending, which include spending on Medicaid and SSI supplemental benefits, also come from CMS, CBO, and SSI program data.

Methods for Projections

To predict future trends for spending on children, we primarily use the Congressional Budget Office's *The Budget and Economic Outlook: 2026 to 2036* (CBO 2026). These February 2026 budget projections are based on "economic developments and laws in place as of December 3, 2025…[and] incorporate the effects of laws in place as of January 14, 2026" (CBO 2026). They generally assume no change in tax and spending laws after that date. We use to the Urban–Brookings Tax Policy Center Microsimulation Model to project spending on children from five of the largest tax benefits: the dependent exemption, the EITC, the child tax credit, the child and dependent care tax credit, and the exclusion for employer-sponsored health insurance. For projections for other provisions, we use estimates from the Department of Treasury's *FY 2027 Tax Expenditure Estimates* (DoT 2026).

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

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

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

Tax reductions. Projections for tax programs are calculated differently. For five programs included in our analysis—the dependent exemption, the child tax credit, the EITC, the child and dependent care tax credit, and the exclusion of employer sponsored health insurance—we obtained 10-year projections from the Urban–Brookings Tax Policy Center microsimulation model. We obtained updated projections

in June 2026. These projections assume a current law baseline, which includes the changes made by the 2025 Budget Reconciliation Law (PL 119-21).

For all other smaller tax provisions, we use the ten-year projections provided in Department of Treasury's *FY 2027 Tax Expenditure Estimates* (DoT 2026) from FY 2026–36. 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 2026 to 2036. The exception is that we use the CBO's detailed projections by age group for Medicaid, Social Security, and SSI. Our statements about future spending generally focus on spending as a whole and in broad categories, such as health and education, or types of spending, such as mandatory and discretionary given the tentative nature of budget projections.

Adjusting Estimates to Enable Comparisons over Time

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

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

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

Major Changes since Last Year

In evaluating the programs included in our analysis relative to our general rules for allocating program expenditures (table 1), we determined that including funding for the Institute of Education Sciences did not comport with these rules. While funding for research on education is crucial for supporting children's development, this funding does not go toward direct services for children or families with children. As such, we have omitted this funding from our estimate of spending on children across all years of analysis.

As detailed in the program-specific tables below, we revised our CHIP methodology for estimating both federal and state spending on children. We previously used data from MACStats on Medicaid spending for nondisabled children (MACStats: Medicaid and CHIP Data Book, Exhibit 22, Medicaid Benefit Spending Per Full-Year Equivalent [FYE] Enrollee by Eligibility Group and Service Category) to adjust for the fact that per capita expenditures on adults are higher than on children. After consulting experts from the Urban Institute's Health, Income, and Benefits Policy Division, we determined that these data likely capture different spending patterns than adult CHIP enrollees, given that some states cover pregnant individuals that are not included in our estimate of spending on children (Brooks et al. 2024). Instead, we continued to use data from MACStats on CHIP spending (MACStats: Medicaid and CHIP Data Book, Exhibit 33, CHIP Spending by State) to capture federal and state CHIP expenditures, minus administrative costs. We used fiscal year 2021 CHIP enrollment data, obtained through a data request from the CMS MCDT TA Team, to calculate the percentage of CHIP enrollees birth to age 18 within each state. For states that cover pregnant individuals, we adjusted total CHIP spending according to this percentage; for states that did not have data in 2021 but have extended coverage in the years since, we used the national average percentage of enrollees from birth to age 18. We summed our estimates of federal expenditures on children across all states and divided by the total federal expenditures to calculate our federal children's multiplier, and we applied the same approach to state expenditures for our state and local CHIP estimate. Since enrollment data are available for FY 2021 and expenditure data through FY 2024, our FY 2025 federal multiplier reflects these latest data.

We also revised our methodology for estimating state earned income tax credit expenditures on children to better capture large state and states with complex formulas. We estimated state earned income tax credit amounts using one of two methodologies: state expenditure data or estimates from federal data. For 11 states with more than $1 billion in federal earned income tax credit claims in tax year 2023, we used reported state earned income tax credit expenditures obtained directly from state tax expenditure reports, annual financial reports, or other official state sources rather than model-based estimates. In addition, five states have earned income tax credit structures that provide different

credit percentages for different eligible groups. For these states, we also relied on reported state EITC expenditure data from official state sources. For the remaining states, we multiplied federal earned income tax credit dollars claimed by residents of that state from the IRS by each state's earned income tax credit as a percentage of the federal earned income tax credit. We further adjusted these estimates, assuming a 90 percent take-up rate in states with refundable earned income tax credits and 84 percent in states without refundable earned income tax credits, based on the imputation work we did in the state children's database. For both the state expenditure data and the estimates from federal data, we then adjusted each state's estimate by a state specific multiplier that reflected the share of the state earned income tax credit that went to children 18 and under (Tax Policy Center State Model 2026).

As noted above, beginning with estimates for 2023, we are estimating state child tax credit expenditures on children, given the rise in states with their own programs. For state child tax credits, we compiled available expenditure data for tax year2023 for the 14 states with state child tax credits. This data was from state tax expenditure reports, annual financial reports, or other official state sources rather than model-based estimates. In some states, like Maine and Vermont, where state expenditure data was not available, we estimated or projected these amounts. We then adjusted each state's estimate by a state specific multiplier that reflected the share of the state CTC that went to children 18 and under (Tax Policy Center State Model 2026).

We revised our definition of "mandatory spending" to exclude tax provision outlays—the refundable portion of tax credits. Instead, we estimate all tax provisions, including outlays and reductions, together.

Conclusion

The following section contains a summary table of 2025 expenditures detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–XI explain the specific data sources used and calculations and methodological assumptions made for each program included in the report. These descriptions indicate any adaptations of our general methodology at the program level and identify specific changes in calculating estimates from previous years.

II. Summary Table of Multipliers and Expenditures in 2025

Category	Multiplier	Expenditures (millions)	
	All children	Total	All children
Total		**3,567,464**	**666,847**
Income Security		**1,883,051**	**83,35**
Social Security			
Old Age and Survivors' Trust Fund	0.015	1,421,591	21,429
Disability Insurance Trust Fund	0.04	160,199	5,681
AFDC/TANF (cash assistance)	0.72	4,811	3,482
TANF noncash assistance	0.72	13,463	9,744
Federal share of child support collections	1	-392	-392
Child support enforcement	1	4,921	4,921
Supplemental Security Income	0.17	69,472	11,633
Railroad Retirement	0.002	14,669	32
Veterans' benefits	0.14	194,317	27,204
Nutrition		**147,671**	**81,173**
Supplemental Nutrition Assistance Program	0.38	106,336	40,675
Child nutrition	0.994	33,375	33,160
Special Supplemental Food (WIC)	0.92	7,960	7,338
Housing		**65,335**	**11,650**
Low Income Home Energy Assistance	0.18	4,377	792
Low-rent public housing	0.18	5,569	992
Section 8 Low-Income Housing Assistance	0.18	55,471	9,881
Rental housing assistance	0.18	21	4
Emergency Rental Assistance (COVID-19 pandemic response)	0.18	-103	-18
Tax Credits/Exemptions		**656,170**	**226,704**
Subtotal, tax reductions		*435,230*	*139,140*
Subtotal, refundable portion of credits (outlays)		*220,940*	*87,564*
Earned income tax credit (EITC tax expenditures)	0.88	9,800	8,672
EITC outlays	0.88	56,300	49,820
Dependent care credit	0.97	4,400	4,268
Dependent care credit outlays	0.97	0	0
Child tax credit (CTC tax expenditures)	1	86,800	86,800
CTC outlays	1	34,800	34,800
Dependent exemption	1	0	0
Exclusion of employer-provided child care	0.97	850	825
Employer-provided child care credit	1	20	20
Assistance for adopted foster children	1	700	700
Adoption credit and exclusion	1	270	270
Qualified Zone Academy Bonds	1	60	60
Qualified Zone Academy outlays	1	30	30
Qualified School Construction Bonds	1	330	330
Qualified School Construction outlays	1	550	550
Exclusion of certain foster care payments	1	1,000	1,000
Exclusion for public assistance benefits	0.45	830	370
Exclusion for Social Security Retirement and Dependents and Survivors' benefits	0.017	37,540	643

Category	Multiplier All children	Expenditures (millions) Total	All children
Exclusion for veterans' death benefits and disability compensation	0.14	13,900	1,946
Exclusion of employer contributions for medical insurance premiums and medical care	0.12	267,200	33,025
Premium tax credit (PTC for health coverage)	0.018	11,530	211
PTC outlays	0.018	129,260	2,364
Health		**696,174**	**154,417**
Medicaid	0.19	661,563	123,144
Vaccines for Children	1	6,576	6,576
Maternal and Child Health (Block Grant)	0.74	1,742	1,281
Immunization	0.91	682	621
Children's mental health services	0.97	130	126
Healthy Start	0.36	145	52
CHIP	0.92	23,068	21,115
Birth defects or developmental disabilities	0.76	229	174
Children's graduate medical education	1	390	390
Lead hazard reduction	1	177	177
Home visiting	1	476	476
Community Mental Health Services Block Grant	0.29	996	285
Social Services		**18,009**	**16,794**
Social Services (Block Grant)	0.62	1,552	955
Community Services Block Grant	0.35	800	282
Children and families services programs	1	468	468
Child welfare services and training	1	300	300
Foster care	0.99	5,259	5,207
Guardianship	1	337	337
Adoption Assistance	1	4,063	4,063
Independent living	0.67	143	96
PREP and abstinence education	1	180	180
Juvenile justice	1	274	274
Missing children	1	109	109
Safe and Stable Families	1	503	503
Children's research and technical assistance	1	28	28
Unaccompanied alien children	1	3,893	3,893
Unaccompanied Refugee Minors program	1	101	101
Early Care and Education		**27,767**	**27,767**
Preschool Development Grants	1	321	321
Head Start	1	12,635	12,635
Child Care and Development Block Grant	1	10,778	10,778
Child Care Entitlement to States	1	4,033	4,033
Education		**70,465**	**63,972**
Dependents' schools abroad	1	1,277	1,277
Impact Aid	1	1,639	1,639
Career, technical, and adult education (formerly "vocational and adult education")	0.44	4,363	1,937
Education for the Disadvantaged (Title I)	1	20,524	20,524
School Improvement	1	6,490	6,490
Indian Education			
Department of Education	1	201	201
Bureau of Indian Affairs Schools	1	1,132	1,132
Education construction	1	388	388
English language acquisition	1	926	926
Education for the handicapped or special education	1	16,273	16,273

	Multiplier	Expenditures (millions)	
Category	**All children**	**Total**	**All children**
Domestic schools	1	696	696
Innovation and improvement	1	1,286	1,286
Safe schools and citizenship education	1	676	676
Junior ROTC	1	436	436
Education Stabilization Fund (COVID-19 pandemic response)	0.71	13,905	9,855
Emergency Connectivity Fund	0.93	200	186
STOP school violence	1	50	50
Training		**2,821**	**634**
Job Corps	0.10	1,851	193
WIA Youth Formula Grants	0.45	922	416
YouthBuild Grants	0.52	48	25

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

III. INCOME SECURITY PROGRAMS

Program	Social Security
Program Description	See CFDA #96.004 See CFDA #96.001
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$1,581,790
All Children	$27,111
Multipliers	*OASI*
All Children	0.02
	DI
All Children	0.04
Data Sources and Methodology	
Program Expenditures	OASI: OMB's *Appendix to the Federal Budget*, FY 2027, p. 1154. DI: OMB's *Appendix to the Federal Budget*, FY 2027, p. 1155.
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 (https://www.ssa.gov/policy/docs/statcomps/). For the fiscal year 2025 estimate and multiplier projections from FY 2026 onwards, we use data from CBO's February 2026 baseline projections for selected programs (https://www.cbo.gov/about/products/baseline-projections-selected-programs).
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Expenditure data were drawn from OMB's *Appendix to the Budget* for all years. The "All Children" multiplier was calculated as benefits for children younger than age 18 divided by total benefits—same as the current multiplier.
Changes Made This Year	None

Program	Temporary Assistance for Needy Families
Program Description	See CFDA #93.558
Categories	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type (Cash)	Cash
Benefit Type (Noncash)	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$4,811
All Children	$3,482
	Non-Cash
Total Program	$13,463
All Children	$9,744
Multipliers	
All Children	0.72
Data Sources and Methodology	
Program Expenditures	Administrative and benefit expenditures: OMB's *Appendix to the Federal Budget*, FY 2027, p. 474. Contingency fund: OMB's *Appendix to the Federal Budget*, FY 2027, p. 475.
Multipliers	
All Children	The multiplier was calculated as the portion of total recipients who are children, using FY 2025 TANF caseload data from the Administration for Children and Families website at https://www.acf.hhs.gov/ofa/data/tanf-caseload-data-2025. (Maintenance of Effort [MOE] and Separate State Programs [SSP] caseloads are not included). In most states children older than 17 are not eligible for cash assistance, but in a few states students as old as 21 are eligible. Therefore, the number of child recipients may include some people as old as 21. Note that while roughly half of TANF expenditures go toward noncash assistance, the caseload data only include cases receiving cash assistance. However, because reliable data on the noncash caseload are not available, we have calculated the multipliers based on the cash-assistance caseload.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026).
Historical Estimates	TANF and contingency fund expenditures are from OMB's *Appendix to the Federal Budget* for earlier years.
Changes Made This Year	None

Program	Child Support Enforcement
Program Description	See CDFA #93.563
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$4,921
All Children	$4,921
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	Estimated expenditures are from OMB's *Appendix to the Federal Budget*, FY 2027, p. 476. 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 *Annual Reports of the Office of Child Support Enforcement* (http://www.acf.hhs.gov/programs/css/data) for years before 2016. From 2016 onward, we use OMB's Public Budget Database outlays, available as a supplement to the annual federal budget: https://www.whitehouse.gov/omb/supplemental-materials/.
Multipliers	
All Children	The data source used for the age-break multipliers includes children as old as 20, so 20 rather than 18 was used as the upper age limit for this program. All expenditures were assumed to be for children. Note that some cases may be pursued even after the child has become an adult. However, due to lack of reliable information to identify the expenditures on these cases and the likelihood that average expenditures for these cases are significantly lower than other cases, we did not attempt to subtract these expenses.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026).
Historical Estimates	Historical estimates are drawn from OMB's *Appendix to the Federal Budget*, various years. The programs included are child support administration, incentive payments, and Access and Visitation grants.
Changes Made This Year	None

Program	SSI
Program Description	See CFDA #96.006
Categories	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$69,472
All Children	$11,633
Multipliers	
All Children	0.17
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027 p. 1152.
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 2026) was used to calculate the portion of total benefit outlays that go to children (https://www.cbo.gov/about/products/baseline-projections-selected-programs#20).
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Expenditure data are from OMB's *Appendix to the Federal Budget* for earlier years. Also, for years before 2003, the "All Children" multiplier was calculated using data from the Social Security Administration's "Annual Statistical Supplements," as the portion of total benefit outlays that go to children.
Changes Made This Year	None

Program	Railroad Retirement
Program Description	See CFDA #57.001
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$14,669
All Children	$32
Multipliers	
All Children	0.002
Data Sources and Methodology	
Program Expenditures	When possible, data were obtained directly from statistical table B3 on the Railroad Retirement Board's website (https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual). 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 (https://rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual) show total payments and payments to children (table B3) and the percentage of recipient children who are younger than 18 (table B24). The multiplier was calculated as the portion of total expenditures that went to children younger than 18. Because the latest data available were for FY 2022, the FY 2025 multiplier was calculated as an average of the multiplier for years 2021–23.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
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 http://www.rrb.gov/act/historical.asp.
Changes Made This Year	None

Program	Veterans Benefits
Program Description	See CFDA #64.110 See CFDA #64.109 See CFDA #64.104 See CFDA #64.105
Categories	
Major Program Area	Income Security
Eligibility Limitations (Veterans Disability Compensation)	Not Means-Tested
Eligibility Limitations (Other)	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$113,865
All Children	$11,209
Multipliers	
All Children	0.10
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 1000. 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 2025 Current Population Survey to estimate the children's share of all four programs using the same multiplier. The most recent data reflected calendar year 2024, so we used this figure for fiscal year 2025.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
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 *Appendix to the Federal Budget*. 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
Program Description	See CFDA #10.551
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$106,336
All Children	$40,675
Multipliers	
All Children	0.38
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 162.
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 2024. The link to the most recent reports is available on the USDA/FNS website: https://www.fna.usda.gov/research/snap/characteristics-fy24.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years. Multiplier estimates from 1997 on use data from earlier versions of the Characteristics of Food Stamp Participants report. Before 1997, prorated total monthly benefits for participants are not available, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS website. Note that household data are available back to 1975 but not participant data. Because the proportion of households with children is significantly higher than participants that are children, this number cannot be used. Because the proportion of participants that are children has remained steady over time, the 1980 number is used for 1965–75. Separately, for 2020 and 2021, we assumed 100 percent of Pandemic-EBT was for children and developed a weighted multiplier for 2020 and 2021 based on the ratio of funding for Pandemic-EBT and regular SNAP benefits.
Changes Made This Year	None

Program	Child Nutrition
Program Description	See CFDA #10.553 (School Breakfast Program) See CFDA #10.555 (National School Lunch Program) See CFDA #10.558 (Child and Adult Care Food Program) See CFDA #10.559 (Summer Food Service Program) See CFDA #10.560 (State Administrative Expenses) See CFDA #10.556 (Special Milk)
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$33,375
All Children	$33,160
Multipliers	
All Children	0.994
Data Sources and Methodology	
Program Expenditures	
Multipliers	OMB's *Appendix to the Federal Budget*, FY 2027, p. 163-164.
All Children	Children 18 and younger are included in the estimates of the child nutrition programs, which include, among other programs, the National School Lunch Program (NSLP), the School Breakfast Program (SBP), the Child and Adult Care Food Program (CACFP), the Summer Food Service Program (SFSP), and Special Milk. Adults participating in CACFP are subtracted out of the multiplier based on the percent of meals for adults out of all meals served. Data on number of adults in CACFP is from https://www.fns.usda.gov/pd/child-nutrition-tables, National Level Summary Tables.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	WIC
Program Description	See CFDA #10.557
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$7,960
All Children	$7,338
Multipliers	
All Children	0.92
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 164-165.
Multipliers	
All Children	We calculate the share of WIC benefits going to children from birth to age 5 and breastfeeding women. Data sources include administrative data on participants for 2024 (https://www.fns.usda.gov/pd/wic-program - Monthly Data – State Level Participation by Category and Program Costs table), 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).
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

V. HOUSING PROGRAMS

Program	Low Income Home Energy Assistance
Program Description	See CFDA #93.568
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$4,377
All Children	$792
Multipliers	
All Children	0.18
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 476.
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 2024. We assume an equal benefit per person to allocate benefits to children within households. Because data are available through 2024, the 2025 multiplier is an average of the previous three years.
Notes	
Projections	Projected expenditures are from CBO's T*he Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years. Multipliers from 1994–2007 were calculated using the Current Population Survey for that year (same methodology as for the current year). For years before 1994, CPS data were not available, so we used an average of the 1994, 1995, and 1996 multipliers.
Changes Made This Year	None

Program	Public Housing
Program Description	See CFDA #14.850
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$5,569
All Children	$992
Multipliers	
All Children	0.18
Data Sources and Methodology	
Program Expenditures	The Consolidated Appropriations Act, 2021 (P.L. 116–260) combined the Public Housing Capital Fund and the Public Housing Operating Fund into the new Public Housing Fund. The Public Housing Operating Fund continues to make obligations and outlays from funds appropriated in 2020 and earlier. Kids' share relevant outlays include (1) the Public Housing Operating Fund, which is spending down obligations from 2020 and earlier; and (2) only the first two obligations of the new Public Housing Fund (Operating Formula Grants and Shortfall Prevention). To determine Kids' Share outlays in the new Public Housing Fund, we calculate the share of total obligations devoted to the two relevant obligations and apply that share to the total outlays. This share of the new Public Housing Fund outlays plus the continuing outlays from the old Public Housing Operating Fund are the estimated total Public Housing outlays relevant to Kids' Share. "Public Housing Operating Fund": OMB's *Appendix to the Federal Budget*, FY 2027, p. 565. "Public Housing Fund": OMB's Appendix to the Federal Budget, FY 2027, p. 566."
Multipliers	
All Children	The share of housing benefits allocated to children younger than 18 was estimated using 2023 Current Population Survey data for calendar year 2023 incomes augmented by TRIM-3 to adjust for under- and overreporting of program participation. Because data are available through 2023, we used an average of estimates from 2021–23 for benefits allocated to children in 2024 and 2025.
Notes	
Projections	Projected expenditures are from CBO's T*he Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, 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, *A Picture of Subsidized Households*. For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	None

Program	Section 8 Low-Income Housing Assistance
Program Description	Includes CFDA #14.871
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$55,471
All Children	$9,881
Multipliers	
All Children	0.18
Data Sources and Methodology	
Program Expenditures	Section 8 outlays are not broken out in the budget appendix. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). OMB's *Appendix to the Federal Budget*, FY 2027, p. 565, 577, and 564, respectively.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
Notes	
Projections	Projected expenditures are from CBO's T*he Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendixes. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). For years before FY 2008, we used OMB's *Appendix to the Federal Budget*. 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, *A Picture of Subsidized Households*. For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	None

Program	Rental Housing Assistance
Program Description	See CFDA #14.103
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$21
All Children	$4
Multipliers	
All Children	0.18
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 579.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
Notes	
Projections	Projected expenditures are from CBO's T*he Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, 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, *A Picture of Subsidized Households.* For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	None

Program	Emergency Rental Assistance (COVID-19 Pandemic Response)
Program Description	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."
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	($103)
All Children	($18)
Multipliers	
All Children	0.18
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 948.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, FY 2023. Program did not exist in prior years.
Changes Made This Year	None

VI. TAX PROGRAMS

Program	EITC
Program Description	The EITC is a refundable tax credit that supplements the earnings of low-income workers, primarily benefiting low-income workers with children. Originally enacted in 1975, the EITC is now the largest federal source of cash assistance for low-income working families. Its purposes are to encourage people to increase labor force participation and help increase the after-tax income of low-income households, particularly those with children, to reduce poverty and economic hardship. For more, see the Tax Policy Center Briefing Book: https://taxpolicycenter.org/briefing-book/what-earned-income-tax-credit
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	*Refundable Portion*
Total Program	$56,300
All Children	$49,820
Total Program	$9,800
All Children	$8,672
Multipliers	*Refundable Portion*
All Children	0.88
	Nonrefundable Portion
All Children	0.88
Data Sources and Methodology	
Program Expenditures	For FY 2023 onwards, the Urban-Brookings Tax Policy Center Microsimulation Model (version 0526-1).
Multipliers	
All Children	TPC estimates (A) the share of the EITC that goes to children (0.965) and (B) the share of the credit for children that goes to children under 19 (0.917). A and B are multiplied and rounded to the nearest hundredth to yield 0.88. The multiplier is the same for the refundable and nonrefundable portion. Estimates for A and B are for FY2023 onwards.
Notes	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0526-1). Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision against a current law baseline.
Historical Estimates	Nonrefundable portion: FY 1980-FY 2009, OMB Budget *Analytical Perspectives* Tax Expenditure Estimates (Note the outlays for a given FY are taken from the OMB Budget document from two years later. The FY 1996 number, for example, is from the FY 1998 OMB Budget Analytical Perspectives Tax Expenditure Estimates); FY 2010, Average of TPC and OMB estimates; FY 2011, TPC Model estimate from May 2024; FY2012-FY2022, TPC model estimates from August 2025 Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1). Refundable portion: FY 1980-FY 2013, OMB Historical Tables, Table 8.5; FY2014-FY2022, TPC model estimates from Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3 and 0323-1).
Changes Made This Year	None

Program	Child and Dependent Care Credit
Program Description	The child and dependent care tax credit (CDCTC) is a nonrefundable tax credit based on eligible child care expenses incurred by taxpayers so that they can work. The credit amount varies with the expenses incurred, the number of eligible children, and the taxpayer's adjusted gross income (AGI). For more information, see the Tax Policy Center Briefing Book https://taxpolicycenter.org/briefing-book/how-does-tax-system-subsidize-child-care-expenses.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	*Refundable Portion*
Total Program	$0
All Children	$0
	Nonrefundable Portion
Total Program	$4,400
All Children	$4,268
Multipliers	*Refundable Portion*
All Children	0.97
	Nonrefundable Portion
All Children	0.97
Data Sources and Methodology	
Program Expenditures	For FY 2023 onwards, the Urban-Brookings Tax Policy Center Microsimulation Model (version 0526-1).
Multipliers	
All Children	This credit can also be used for non child dependents and that portion of the credit has no age limit. CRS Report R44993 from 2021, Table 5 has data from TY 2017 returns that 95-98 percent of the credit goes to the care expenses of children. Conservatively taking the midpoint and rounding up yield 97 percent. This is in line with Carasso (2009) that found that 97 percent of the CDCTC goes to families with children under 13 (Carasso 2008).
Notes	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0526-1). Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision against a current law baseline.
Historical Estimates	Expenditures for years before FY 2012 were taken from OMB's Analytical Perspectives Tax Expenditure Estimates with a given FY data point taken from the two fiscal years ahead (FY 1995 is from the FY 1997 Budget's *Analytical Perspectives*). Estimates for FY2012-FY2022 are from the Urban–Brookings Tax Policy Center Microsimulation Model (versions 0323-1 and 0325-1).
Changes Made This Year	None

Program	Child Tax Credit
Program Description	The child tax credit allows eligible taxpayers to reduce their income tax liability by up to $2,200 per child. Lower-income taxpayers can receive up to $1,700 per child based on their earnings. In addition, taxpayers may be eligible to claim a $500 nonrefundable credit for each dependent not eligible for the child tax credit. The $500 credit for other dependents not eligible for the child tax credit and claimed for 17- and 18-year-olds is included in the nonrefundable child tax credit amounts for Kids' Share. For more information, see the Tax Policy Center Briefing Book https://taxpolicycenter.org/briefing-book/what-child-tax-credit.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	*Refundable Portion*
Total Program	$34,800
All Children	$34,800
	Nonrefundable Portion
Total Program	$86,800
All Children	$86,800
Multipliers	*Refundable Portion*
All Children	1.00
	Nonrefundable Portion
All Children	1.00
Data Sources and Methodology	
Program Expenditures	For FY 2023 onwards, the Urban-Brookings Tax Policy Center Microsimulation Model (version 0526-1).
Multipliers	
All Children	All expenditures are for children ages 18 and under.
Notes	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0526-1). Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision against a current law baseline.
Historical Estimates	Tax expenditures for years before 2005 were taken from OMB's *Analytical Perspectives*. Tax expenditures for 2005 onward were taken from the Urban–Brookings Tax Policy Center Microsimulation Model. Outlays for before 2010 were taken from OMB's *Historical Tables* (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
Program Description	Before 2018, taxpayers could reduce their income subject to taxation—and hence their tax liability—by a personal exemption amount that they claim for themselves, their spouse (if married), and any dependents. Dependents are either qualifying children or qualifying relatives. Qualifying children for this exemption must have met several tests, including: A relationship test, a residency test (generally they must live with the taxpayer for more than half the year, subject to an exception for some separated/divorced parents), an age test (under 19 years old, under 24 years old if a full-time student or no age limit if permanently and totally disabled), a self-support test (the child cannot provide more than half of their own support) and a joint return test. The dependent exemption was eliminated in the Tax Cuts and Jobs Act (PL 115-97) temporarily beginning in 2018 (i.e. 2018 income tax returns) which was made permanent in the 2025 Budget Reconciliation Law (PL 119-21).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$0
All Children	$0
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	For FY 2012 onwards, the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3, 0323-1 and version 0526-1).
Multipliers	
All Children	The simulated estimate are for children ages 18 and younger. The exclusion of those ages 19 to 23 who are full-time students or have a disability was built into the simulated estimate.
Notes	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0325-3, 0323-1, and version 0526-1). Estimates for the earned income tax credit, dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision against a current law baseline.
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
Program Description	Eligible workers may be able to receive up to $7,500 in tax-free benefits for child care from their employers. These benefits are often received as dependent care flexible spending accounts (FSAs). For more information, see the Tax Policy Center Briefing Book https://taxpolicycenter.org/briefing-book/how-does-tax-system-subsidize-child-care-expenses.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$850
All Children	$825
Multipliers	
All Children	0.97
Data Sources and Methodology	
Program Expenditures	FY2025 outlays from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 116.
Multipliers	
All Children	Multiplier is the same as the multiplier used for the CDCTC.
Notes	
Projections	Projections for FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 116 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*.
Changes Made This Year	

Program	Employer-Provided Child Care Credit
Program Description	Under current law, businesses may claim a tax a "credit equal to 40 percent of qualified expenses for employee child care (50 percent for eligible small businesses) and 10 percent of qualified expenses for child care resource and referral services. Employer deductions for such expenses are reduced by the amount of the credit. The maximum total credit is limited to $500,000 per taxable year; $600,000 for eligible small businesses." EGTRRA (PL 107-16) enacted the "45F "credit for businesses to offset the cost of child care provided to their employees which was then modified under OBBBA (PL 119-21). For more information, see "The 45F Tax Credit for Employer-Provided Child Care" https://www.congress.gov/crs-product/IF12379 .and "The 2025 Reconciliation Law Makes Some Modest Changes to Child Care Tax Benefits, Provides Little Help For Low-Income Families" at https://taxpolicycenter.org/taxvox/2025-reconciliation-law-makes-some-modest-changes-child-care-tax-benefits-provides-little
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$20
All Children	$20
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	FY2025 outlays from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 117.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Notes	
Projections	Projections for FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 117 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*.
Changes Made This Year	None.

Program	Assistance for Adopted Foster Children
Program Description	"Taxpayers who adopt eligible children from the public foster care system can receive monthly payments for the children's significant and varied needs and a reimbursement of up to $2,000 for nonrecurring adoption expenses; special needs adoptions receive the maximum benefit even if that amount is not spent. These payments are excluded from gross income under current law." (OMB's *2027 Analytical Perspectives*, p. 98).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$700
All Children	$700
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	FY2025 outlays from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 118.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Notes	
Projections	Projections for FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 118 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*.
Changes Made This Year	None.

Program	Adoption Credit and Exclusion
Program Description	"[T]axpayers can receive a tax credit for qualified adoption expenses under current law. Certain adoptions max qualify for the maximum. credit, regardless of actual expenses. Taxpayers may also exclude qualified adoption expenses provided or reimbursed by an employer from income, subject to the same maximum amounts and phase-out as the credit. The same expenses cannot qualify for tax benefits under both programs; however, a taxpayer may use the benefits of the exclusion and the tax credit for different expenses. Beginning in 2025, up to $5,000 total (indexed) of qualified expenses are fully refundable in the year of the expense. Qualified expenses in excess of tax liability (after considering the $5,000 of refundable expenses) can be carried forward for five years" (OMB's 2027 *Analytical Perspectives*, p. 98-99). See also https://taxpolicycenter.org/briefing-book/what-adoption-tax-credit and Adoption Tax Benefits: An Overview: https://www.congress.gov/crs-product/R44745.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	*Nonrefundable Portion*
Total Program	$270
All Children	$270
	Refundable Portion
Total Program	$0
All Children	$0
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	Treasury's FY 2027 Tax Expenditure Estimates Table 1 and Table 5 Line 119.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Notes	
Projections	Projections for FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 and Table 5 Line 119 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*.
Changes Made This Year	None

Program	Qualified Zone Academy Bonds
Program Description	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 http://www2.ed.gov/programs/qualifiedzone/faq.html.) "Proceeds from zone academy bonds may only be used to renovate, but not construct, qualifying schools and for certain other school purposes. The total amount of zone academy bonds that may be issued was limited to $1.4 billion in 2009 and 2010. As of March 2010, issuers of the unused authorization of such bonds could opt to receive direct payment with the yield becoming fully taxable. An additional $0.4 billion of these bonds with a tax credit was authorized to be issued each year in 2011 through 2017." (OMB's 2027 Analytical Perspectives, p. 97).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	*Nonrefundable Portion*
Total Program	$60
All Children	$60
	Refundable Portion
Total Program	$30
All Children	$30
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 107 (effects on receipts) and Table 5 line 107 (effects on outlays).
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Notes	
Projections	Projections from FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 and Table 5 Line 107 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives.*
Changes Made This Year	None

Program	Qualified School Construction Bonds
Program Description	Part of the American Recovery and Reinvestment Act (PL 111-5), Qualified School Construction Bonds (QSCB) provide tax credits on bond interest for bonds purchased for school construction, renovation, modernization, or the purchase of land to be used for construction. For more information, see http://www.irs.gov/pub/irs-drop/n-09-35.pdf. "The national volume limit is $22.4 billion over 2009 and 2010. As of March 2010, issuers of such bonds could opt to receive direct payment with the yield becoming fully taxable." (United States Treasury Tax Expenditures FY 2027, p. 16).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	*Nonrefundable Portion*
Total Program	$330
All Children	$330
	Refundable Portion
Total Program	$550
All Children	$550
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 114 (effects on receipts) and Table 5 line 114 (effects on outlays).
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Notes	
Projections	Projections from FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 and Table 5 Line 114 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*. As part of ARRA, there are no expenditures before 2009.
Changes Made This Year	None

Program	Exclusion of Certain Foster Care Payments
Program Description	Under the Tax Reform Act of 1986 (PL 99-514), compensation paid to foster parents for providing "a home and care for children who are wards of the state…is excluded from their gross incomes of foster parents; the expenses they incur are nondeductible." The Fairness for Foster Care Families Act of 2001 expanded the scope of payments qualifying for this exclusion (OMB's 2007 *Analytical Perspectives*, p. 309). "In 2014, the Internal Revenue Service (IRS) issued a notice announcing that "certain payments received by an individual care provider under a state Medicaid Home and Community-Based Services Waiver (Medicaid waiver) program" would be treated as excludable from gross income under section 131 of the Internal Revenue Code, regardless of whether the care provider was related to the qualified foster individual. " Tax Expenditure Compendium for the Senate Budget Committee December 2022: https://www.govinfo.gov/content/pkg/CPRT-117SPRT49569/pdf/CPRT-117SPRT49569.pdf.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$1,000
All Children	$1,000
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 124.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Notes	
Projections	Projections from FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 124 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*.
Changes Made This Year	None

Program	Exclusion for Public Assistance Benefits
Program Description	"Payments made under social benefit programs for promotion of general welfare are excludable from gross income under a concept known as the general welfare doctrine or general welfare exclusion (GWE).This applies only to governmental payments out of a welfare fund based upon the recipient's need, and not as compensation for services." (https://www.irs.gov/government-entities/indian-tribal-governments/itg-faq-6-answer-what-is-the-general-welfare-doctrine). Although "there is no specific statutory authorization, a number of revenue rulings under Code section 61 have held that specific types of public assistance payments are excludable from gross income. Revenue rulings generally exclude government transfer payments from income because they are considered to be general welfare payments…Cash payments come mainly from the AFDC and Supplemental Security Income (SSI) Programs. In-kind payments include food stamps, Medicaid, and housing assistance. None of these payments is subject to income tax" (*Green Book 2004*, 13–42).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$830
All Children	$370
Multipliers	
All Children	0.45
Data Sources and Methodology	
Program Expenditures	Treasury's FY2027 Tax Expenditure Estimates Table 1 Line 145.
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.
Notes	
Projections	Projections from FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 145 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*.
Changes Made This Year	None

Program	Exclusion of Social Security Benefits for Dependents of Retired and Disabled Workers
Program Description	Social Security benefit payments are partially excluded from a beneficiary's gross income and not subject to taxation. Note that for years before 2015, the exclusion for Social Security Retirement and Dependents' and Survivors' Benefits was shown separately from the exclusion for Social Security disability benefits. For 2016 forward, the exclusion is shown in one line.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$37,540
All Children	$643
Multipliers	
All Children	0.02
Data Sources and Methodology	
Program Expenditures	Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 166.
Multipliers	
All Children	We assume that benefits are the same as under the OASI and DI portions of Social Security.
Notes	
Projections	Projections from FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 166 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*.
Changes Made This Year	None

Program	Exclusion for Veterans Death Benefits and Disability Compensationand Veterans Pensions
Program Description	"All benefits administered by the Department of Veterans Affairs (VA) are exempt from taxation." CRS Tax Expenditure Compendium December 2022 https://www.govinfo.gov/content/pkg/CPRT-117SPRT49569/pdf/CPRT-117SPRT49569.pdf
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$13,900
All Children	$1,946
Multipliers	
All Children	0.14
Data Sources and Methodology	
Program Expenditures	Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 168 and 169.
Multipliers	
All Children	We assume that benefits are the same as under the Veterans' Benefits programs.
Notes	
Projections	Projections from FY 2026-FY 2035 are from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 1668 and 169 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for earlier years were taken from OMB's *Analytical Perspectives*.
Changes Made This Year	None

Program	Exclusion of Employer Contributions for Medical Insurance Premiums and Medical Care
Program Description	"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 Analytical Perspectives*, p. 271). For more details, visit the Tax Policy Center Briefing Book at http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	$267,200
All Children	$33,025
Multipliers	
All Children	0.12
Data Sources and Methodology	
Program Expenditures	Beginning with FY2012, outlays were estimated by TPC using different version of the tax microsimulation model. Estimates from FY2023 onwards are from Urban-Brookings Tax Policy Center Microsimulation Model version 0526-1.
Multipliers	
All Children	Estimate of children's share is based on unpublished analyses from the Urban Institute Health Policy Center's HIPSM 2020 model and the NBER Tax Sim model. Estimates from FY 2023 onwards are a 3-year average of 2021, 2022, and 2023 amounts.
Notes	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0526-1). Estimates are calculated by simulating the repeal of the exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health savings accounts, medical savings accounts, and health reimbursement accounts against a current law baseline. Assumes that the repeal would affect only income tax liabilities, these expenses would not be claimed as medical itemized deductions, and there would be no behavioral changes in health insurance take-up and spending decisions. Estimates do not include microdynamics.
Historical Estimates	Expenditures for earlier years, from 1975–2011, were taken from OMB's *Analytical Perspectives*. 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)
Program Description	Beginning in 2014, the Affordable Care Act (ACA) made available federal subsidies to eligible individuals for the purchase of health insurance through newly created health insurance exchanges. The premium tax credit, basic health program in selected states, and cost-sharing reductions are counted here. (Outlays and revenues from premium stabilization programs are largely offsetting and have little spending on children, so they are excluded.)
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	*Nonrefundable Portion*
Total Program	$11,530
All Children	$211
Total Program	$129,260
All Children	$2,364
Multipliers	*Nonrefundable Portion*
All Children	0.02
	Refundable Portion
	0.018
Data Sources and Methodology	
Program Expenditures	The nonrefundable tax portion is taken from Treasury's FY 2027 Tax Expenditure Estimates Table 1 Line 135. The refundable (outlay) portion is taken from OMB's Historical Tables, FY 2027 Table 8.5. We did not include any outlays associated with premium stabilization programs, both because outlays and revenues are largely offsetting, and because these programs have little effect on children.
Multipliers	
All Children	Unpublished tabulations from the Urban Institute Health Policy Center's ACS-HIPSM 2024 model. We used estimates for 2021–25 to account for the time period that the credit was enhanced. To project past 2025, we used the estimates from 2020 as the enhanced credit is set to expire in 2025. This information was conveyed via email correspondence from Matt Buettgens in Urban Institute's Health Policy Center on July 23, 2024 and https://www.urban.org/research/publication/who-benefits-enhanced-premium-tax-credits-marketplace .
Notes	
Projections	Projected expenditures are from CBO's budget projections (February 2026 for FY 2026-FY 2035 data): "Premium Credit and Related Spending Feb 2026" at https://www.cbo.gov/data/baseline-projections-selected-programs#29. Use the line "Premium Tax Credits and Related Spending" subtotal and subtract the line "Revenue Reductions from Premium Tax Credits" to avoid double counting. The HIPSM model (described above) was used for the multiplier estimate. Projected revenue losses for FY 2026-FY 2035 are from FY 2027 Treasury Tax Expenditure Estimates Table 1 Line 135 and scaled for CBO-OMB GDP differences. The FY2036 estimates are projected using the 5-year average of annual growth.
Historical Estimates	Expenditures for the nonrefundable tax portion in earlier years 2014–17 and 2022 onward were taken from OMB's *Analytical Perspectives*. Estimates for the nonrefundable tax portion for 2018–21 are from the detailed tables for this program accompanying CBO's baseline.
Changes Made This Year	None

VII. HEALTH PROGRAMS

Program	Medicaid
Program Description	See CFDA #93.778
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$661,563
All Children	$123,144
Multipliers	
All Children	0.19
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 460.
Multipliers	
All Children	We calculate the share of federal Medicaid spending going to children by adding up the share of actual expenditures on benefits for children (as published in the CBO baseline) plus the share of expenditures on benefits for disabled people who are ages 18 and younger, and applying this share to total Medicaid expenditures. Each year's CBO baseline data include actual outlays for the prior fiscal year as well as projections into the future (For FY 2025, we use CBO's February 2026 baseline; data for FY2025 reflect actual outlays, and data for FY2026 onward reflect estimated future outlays.) These data include details on federal benefit payments by Medicaid eligibility category. We count all the outlays for federal benefit payments in the "Children" category and calculate the share of outlays in the "Blind and Disabled" category that are for participants ages 18 and younger. CBO baseline data include total outlays for federal benefit payments in the "Blind and Disabled" category but don't distinguish between outlays for children or adults in this category. We obtain the share of Medicaid outlays in the "Blind and Disabled" category going to children (16.7%) from Urban's Health Policy Division's tabulations of Medicaid data (2022 T-MSIS file).
Notes	
Projections	For FY 2026 through FY 2036 we use data from CBO's February 2026 baseline. We use the same methodology for estimating projected expenditures as for current expenditures.
Historical Estimates	Expenditures for 1970–85 were estimated by the authors of Kids' Share 2007. Estimates for 1990–2004 were provided by Mindy Cohen and Dawn Miller of the Urban Institute. Estimates for 2005 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 for 2012-15 (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 through 2015, were based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data by the Urban Institute's Health Policy Center and examination of the CBO projections, MACPAC tabulations, and HHS Actuarial annual reports. The estimate included all benefit payments to people under 19, regardless of eligibility category (children, disabled, etc.). The MSIS data on Medicaid enrollees, tabulated by

Program	Medicaid
	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. 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. 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. Since 2018 we have used the current method for estimating expenditures.
Changes Made This Year	None.
Other	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.

Program	Vaccines for Children
Program Description	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 (http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf).
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$6,576
All Children	$6,576
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 459.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Medicaid accompanying CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026) and *The Budget and Economic Outlook: 2025 to 2035* (January 17, 2025). Projected outlays are adjusted based on a ratio of historical projections to actual outlays (actual outlays are from historical federal budget appendixes).
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	None

Program	Maternal and Child Health Block Grant
Program Description	See CFDA #93.994
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$1,742
All Children	$1,281
Multipliers	
All Children	0.74
Data Sources and Methodology	
Program Expenditures	Department of Health and Human Services FY 2027 Budget in Brief, p. 42. https://www.hhs.gov/sites/default/files/fy-2027-budget-in-brief.pdf.
Multipliers	
All Children	Expenditure data for FY 2024 by class of individuals served are available at the Maternal and Child Health Bureau's website (https://mchb.tvisdata.hrsa.gov), specifically the financial data for individuals served with federal expenditures. The multiplier represents the percent of benefits going to children from birth to age 18 and excludes those older than 18, pregnant women, and the "all others" category. This data source lags by one year, so we use an average of the previous three years' multipliers for the current year. Program dollars for children in the ages 1 to 21 class of individuals are not broken down by age. Thus, expenditures are assumed to be spread evenly across all children ages 1 to 21—that is, 18/21 of spending on children ages 1 to 21. Program dollars for the children with special health care needs (CSHCN) are also not broken down by age. Based on estimates from the 2011–12 National Survey of Children with Special Health Care Needs, CSHCN spending is assumed to be spread approximately evenly across CSHCN children by age. Thus, expenditures are allocated proportionally for CSHCN, from birth to age 18—that is, 19/22 of spending on CSCHN for children from birth to age 21. Because the latest estimate available was for FY 2024, the FY 2025 multiplier was calculated as an average of the multiplier for the prior three years.
Notes	
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*. The 2008 MCHBG multiplier is applied to all previous years, as the block grant covers pregnant women and those older than 18.
Changes Made This Year	We have updated our methodology to only use the federal expenditure data from the Maternal and Child Health Bureau's website. This allows us to exclude nonfederal expenditures from our analysis. We have updated data retroactively so that prior years' estimates reflect this new approach.

Program	Immunization
Program Description	See CFDA #93.268
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$682
All Children	$621
Multipliers	
All Children	0.91
Data Sources and Methodology	
Program Expenditures	Enacted funding levels for 2025 were found on p. 17 of the CDC's FY 2026 Congressional Justification, https://www.cdc.gov/budget/documents/fy2026/fy-2026-cdc-cj.pdf. No final funding levels for 2025 were available in CDC's FY 2027 Congressional Justification.
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.
Notes	
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*. 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
Program Description	Children's Mental Health Services promotes and ensures that the mental health needs of children and their families are met within the context of community-based systems of care. See https://www.cdc.gov/childrensmentalhealth/.
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$130
All Children	$126
Multipliers	
All Children	0.97
Data Sources and Methodology	
Program Expenditures	Expenditures for 2025 were found in the All Purpose Table, p. 24 from Deparment of Health and Human Services, FY 2027 Justification of Estimates for Appropriations Committees, https://www.hhs.gov/sites/default/files/fy-2027-aha-cj.pdf
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 multipliers for FY 19 through FY 2025 were calculated as an average of the multiplier for the prior three years.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Previous expenditures and multipliers provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services.
Changes Made This Year	None

Program	Healthy Start
Program Description	See CFDA #93.926
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$145
All Children	$52
Multipliers	
All Children	0.36
Data Sources and Methodology	
Program Expenditures	Expenditures for 2025 were found in Department of Health and Human Services FY2027 Justification of Estimates for Appropriations Committees, p. 22, https://www.hhs.gov/sites/default/files/fy-2027-aha-cj.pdf.
Multipliers	
All Children	Multiplier represents the percent of program participants from birth to age 18 weighted by the budget amounts allocated to different MCH populations (pregnant women, infants, children, children with special health care needs, nonpregnant women, and others). Data on program participants and budget amounts allocated to different MCH populations were provided by Ms. S. Lina Barrett at the Health Resources and Services Administration on April 8, 2022. The latest data are for FY 2020. Multipliers for FY 2021 through FY 2025 are an average of the previous three years' multipliers.
Notes	
Projections	This program is expected to be eliminated in FY 2026. For FY 2025, the program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Multipliers for 2009, 2011, 2013, 2014, and 2015 are taken from the Health Resources and Services Administration Discretionary Grant Information System. Other years are averages based on the HRSA DGIS data. The underlying data has not been updated since 2020.
Changes Made This Year	None

Program	CHIP
Program Description	See CFDA #93.767
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$23,068
All Children	$21,115
Multipliers	
All Children	0.92
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 463-464.
Multipliers	
All Children	We used fiscal year 2021 CHIP enrollment data from the CMS MCDT TA Team to calculate the percentage of enrollees from birth to age 18 within each state. We used data from KFF to verify which states use CHIP funding to serve pregnant women or coverage under the From Conception to the End of Pregnancy option; for states that did not have data in 2021 but have extended coverage in the years since, we used the national average percentage of enrollees from birth to age 18 for these states. We used MACSTATS data on CHIP spending. February 2026 edition of the MACStats: Medicaid and CHIP Data Book, Exhibit 33. CHIP Spending by State, FY 2024 (millions) to calculate federal spending in each state, minus state program administration spending, and adjusted this data according to the state-level enrollment data. We then calculated the national average spent on children across states and divided it by the total spent to determine the multiplier. Because no FY 2025 spending data are available, the multiplier for FY 2025 is an average of the previous three years' multipliers.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*. Multiplier methodology described above was followed using similar enrollment data for all relevant years. 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 (http://www.gao.gov/new.items/d0850.pdf).
Changes Made This Year	Methodology for calculating multipliers revised in consultation with Urban's Health Policy team. Previously, multipliers relied on Medicaid spending to adjust for spending on adults. We now account for this using state-level CHIP enrollment numbers. See "Major Changes since Last Year" section for additional information.
Other	See notes on Medicaid regarding birth and delivery costs.

Program	Birth Defects/Developmental Disabilities
Program Description	The mission of the National Center for Birth Defects and Developmental Disabilities Programs includes monitoring rates and trends, conducting research on causes, facilitating evidence-based prevention, and intervention activities for birth defects, developmental disabilities, and child development.
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$229
All Children	$174
Multipliers	
All Children	0.76
Data Sources and Methodology	
Program Expenditures	
Multipliers	OMB's *Appendix to the Federal Budget*, FY 2027, p. 448-449.
All Children	Estimates for FY 2023 for the percent of spending on participants from birth to age 18 were provided on March 18, 2024, by Brittany Behm at CDC. Estimates for FY 2024 and FY 2025 were not available and so represent the average from the prior three years.
Notes	
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 *Appendix to the Federal Budget*. 2001 and 2005 estimates were provided by Maggie Kelly at CDC. Data for 2006 and 2007 are taken from the CDC's Budget Tables for FY 2008 and FY 2009, respectively. Subsequent data are taken from OMB's *Appendix to the Federal Budget*.
Changes Made This Year	None

Program	Children's Graduate Medical Education (GME)
Program Description	See CFDA #93.255
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$390
All Children	$390
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	Expenditures for 2025 were found in Department of Health and Human Services FY2027 Justification of Estimates for Appropriations Committees, p. 381, available at https://www.hhs.gov/sites/default/files/fy-2027-aha-cj.pdf.
Multipliers	
All Children	We assumed that all benefits go to children from birth to age 18.
Notes	
Projections	None
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	Program was removed from analyses.

Program	Lead Hazard Reduction
Program Description	See CFDA #14.905
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$177
All Children	$177
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027 p. 597.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	None

Program	Home Visiting Programs
Program Description	See CFDA 93.505
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$476
All Children	$476
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 441.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	None

Program	Community Mental Health Services Block Grant
Program Description	See CFDA 93.958
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$996
All Children	$285
Multipliers	
All Children	0.29
Data Sources & Methodology	
Program Expenditures	Expenditures for 2025 were found in Department of Health and Human Services FY2027 Justification of Estimates for Appropriations Committees, p. 24, https://www.hhs.gov/sites/default/files/fy-2027-aha-cj.pdf.
Multipliers	
All Children	Breakdowns of program clients by age were found in the Budget Detail Table from SAMHSA's FY 2025 Congressional Justification, https://www.samhsa.gov/sites/default/files/samhsa-fy-2025-cj.pdf. We assumed that the number of clients was distributed evenly across the 18 to 20 age group and that 1/3rd of clients in that age group were age 18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Expenditures and kids' share multipliers for previous years obtained from the SAMHSA congressional budget justification. Administration, Department of Health and Human Services. We assumed the share of children served by children prior to 2019 was a three-year average of the percentage from 2019–21 as information on the share of clients age 18 and below was not available prior to 2019. Expenditure information was not available prior to 1999.
Changes Made This Year	None

VIII. SOCIAL SERVICES PROGRAMS

Program	Social Services Block Grant
Program Description	See CFDA #93.667
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$1,552
All Children	$955
Multipliers	
All Children	0.62
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 479-480.
Multipliers	
All Children	Estimates are calculated for all children 18 and under. The multiplier is based on the proportion of children served by the various programs under the SSBG umbrella, weighted by expenditures on each program. These data were obtained from the tables in Appendix C (Supplementary Data Tables) of the Social Services Block Grant Program Annual Reports. Data are available through FY 2022 (https://acf.gov/sites/default/files/documents/ocs/RPT_SSBG_FY-2022-Annual-Report_Final_508.pdf), and future multipliers are based on an average of the previous three years' multipliers.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Program expenditures were obtained from OMB's *Appendix to the Federal Budget*, 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 *Green Books*, table 10-4. Because this table provides data on expenditures but not on recipients, for each service we used the average percentage of recipients that were children from 2001 to 2004 and applied it to the expenditures. For 1970–90, we used the average of the 1995, 1996, and 1997 multipliers as an estimate.
Changes Made This Year	None

Program	Community Services Block Grant
Program Description	See CFDA #93.569
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$800
All Children	$282
Multipliers	
All Children	0.35
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 480.
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 CSBG Report to Congress. The most recent data are for Fiscal Year 2022 (https://acf.gov/sites/default/files/documents/ocs/RPT_CSBG_Congressional_FY2022.pdf). Future year multipliers are based on an average of the past three years' multipliers.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Program expenditures were obtained from OMB's *Appendix to the Federal Budget*, 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
Program Description	This program funds a wide range of services aimed at assisting children and families in crisis. We selected programs that we determined were focused on children. Examples include programs serving runaway and homeless children, community-based child abuse prevention and child abuse state grants, abandoned infants assistance, and Native American programs.
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$468
All Children	$468
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 480-481. 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.
Notes	
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 *Appendix to the Federal Budget*, earlier years. Information is not available for 1960 and 1970 (Hargrove 1995). Also, "adoption opportunities"—activities to eliminate barriers to adoption—were included in this program each year except 1985, when they were included with the foster care and Adoption Assistance programs (OMB 1986a, I-K49). In 1985, we included adoption opportunities in this program to be consistent with other years.
Changes Made This Year	None

Program	Child Welfare Services & Training
Program Description	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 http://mentalhealth.samhsa.gov/child/childhealth.asp.
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$300
All Children	$300
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 480-481. 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.
Notes	
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 *Appendix to the Federal Budget*, earlier years. In 1975, we used the "services" and "training" lines under Public Assistance programs within Social and Rehabilitation Service (with AFDC, Medicaid, etc.). In 1980, we used the "services" line from Grants to States for Social Services and the "training" line from Human Development Services.
Changes Made This Year	None

Program	Foster Care
Program Description	See CFDA #93.658
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$5,259
All Children	$5,207
Multipliers	
All Children	0.99
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 482. 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.
Notes	
Projections	Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Foster Care and Adoption Assistance accompanying CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026).
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Guardianship
Program Description	See CFDA #93.090
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$337
All Children	$337
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 482. 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.
Notes	
Projections	Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Foster Care and Adoption Assistance accompanying CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026).
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Adoption Assistance
Program Description	See CFDA #93.659
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$4,063
All Children	$4,063
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 482. 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.
Notes	
Projections	Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Foster Care and Adoption Assistance accompanying CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026).
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Independent Living/Chafee
Program Description	See CFDA #93.674
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$143
All Children	$96
Multipliers	
All Children	0.67
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 482. 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 (http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf). The multipliers from FY 2000 to 2011 are smoothed into a progression from 1 to the FY 2012 multiplier. The FY 2014–19 multipliers are an average of the previous three years' multipliers. The 2020 multiplier is based on data from the National Youth in Transition Database (NYTD) FY 2020 Service File, part of the National Data Archive on Child Abuse and Neglect. The 2021 multiplier is an average of 2021 and 2022. The 2023 multiplier is based on data from the National Youth in Transition Database (NYTD) FY 2023 Service File, part of the National Data Archive on Child Abuse and Neglect. (https://acf.gov/sites/default/files/documents/cb/nytd-services-national-2023.pdf). This data source has since not been updated, so the 2024 and 2025 multiplier are the rolling averages of previous 3 years.
Notes	
Projections	Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Foster Care and Adoption Assistance accompanying CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026).
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."
Changes Made This Year	None

Program	PREP and Abstinence Education
Program Description	See CFDA #93.235 See CFDA #93.092
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$180
All Children	$180
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 478.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	None

Program	Juvenile Justice
Program Description	See CFDA #16.540
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$274
All Children	$274
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 740.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years. Outlays for 1975 are not available. The program was part of a block grant program (matching grants to improve and strengthen law enforcement) under the Law Enforcement Assistance Administration (OMB 1975). This program was listed as a line item in Justice Assistance until FY 1997. Thereafter, it is listed as a separate program. For FY 1997, it is listed as both, so we sum these expenditures.
Changes Made This Year	None

Program	Missing Children
Program Description	See CFDA #16.543
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$109
All Children	$109
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 740.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 17.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Promoting Safe and Stable Families
Program Description	See CFDA #93.556
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$503
All Children	$503
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 478.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Children's Research and Technical Assistance
Program Description	See CFDA #93.595
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$28
All Children	$28
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 481-482.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Unaccompanied Alien Children
Program Description	See CFDA #93.676
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$3,893
All Children	$3,893
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 477.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Unaccompanied Refugee Minors
Program Description	See CFDA #93.676
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$101
All Children	$101
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	Program expenditures are based on program funding rather than outlays. ACF budget justifications list funding amounts from prior years.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	ACF Congressional Budget Justifications, earlier years
Changes Made This Year	This program was added for Kids' Share 2021.

VIII. SOCIAL SERVICES PROGRAMS

Program	Preschool Development Grants
Program Description	See CFDA #84.419
Categories	
Major Program Area	Early Care and Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$321
All Children	$321
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 480-481.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Head Start
Program Description	See CFDA #93.600; note that this includes funding for Early Head Start.
Categories	
Major Program Area	Early Care and Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$12,635
All Children	$12,635
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY2027, p480-481
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years. The budget figure for 1965 is from the National Head Start Association (Ketch 1995).
Changes Made This Year	None

Program	Child Care and Development Block Grant
Program Description	See CFDA #93.575
Categories	
Major Program Area	Early Care and Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$10,778
All Children	$10,778
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY2027, p479
Multipliers	
All Children	We assume this program provides benefits only to children. Benefits are provided to children under 13 and disabled children under 19.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Child Care Entitlement to the States
Program Description	See CFDA #93.596
Categories	
Major Program Area	Early Care and Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$4,033
All Children	$4,033
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 478-479.
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.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

IX. EDUCATION PROGRAMS

Program	DoD Dependents' Schools Abroad
Program Description	Because military families are often expected to live abroad in areas where quality schools may be difficult to find, the Department of Defense (DoD) is required to provide the opportunity for military dependents to receive a quality education. The Department of Defense Education Activity (DoDEA) is the civilian agency of the 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 (www.DoDEA.edu).
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$1,277
All Children	$1,277
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	We gathered data for Program Obligations from the Program Obligations from the Fiscal Year 2027 Budget Estimates DoW Dependents Education, table III (p. 7), Financial Summary ($ in thousands), line "DoW Dependent Schools (DoWDS)". We gathered data for total account obligations from OMB Supplemental Materials, Public Budget Database Outlays FY 2027.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.
Historical Estimates	*Digest of Education Statistics* 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 *Budget Estimates for Dependents Education*, table III.
Changes Made This Year	None

Program	Impact Aid
Program Description	See CFDA #84.041
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$1,639
All Children	$1,639
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 344.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	*Digest of Education Statistics* 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 *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	Career, Technical, and Adult Education (formerly "Vocational [and Adult] Education")
Program Description	See CFDA #84.048
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$4,363
All Children	$1,937
Multipliers	
All Children	0.44
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 351.
Multipliers	
All Children	The overall multiplier is based on a weighted average of program obligations, using 0.71 for career and technical (vocational) education and 0.07 for adult education. Career and Technical Education (CTE): Perkins CTE National Enrollment Profile (https://cte.ed.gov/pcrn/profile/national/enrollment/2024/participant/secondary/gender/allstudents) indicates that 71 percent of federal funds went to secondary schools in FY 2025. The latest available data is PY2023–24. Adult education: We use the percentage of 16- to 18-year-olds enrolled, which is detailed in WIOA Statewide Performance Reports (https://www.ed.gov/adult-programs/adult-education-laws-and-policy/accountability-and-reporting-adult-education-and-literacy-state-grant-administration?utm_content=&utm_medium=email&utm_name=&utm_source=govdelivery&utm_term=#spr). The latest available data is PY2024–25.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	*Digest of Education Statistics* 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 *Appendix to the Federal Budget*, 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). From 2009 to 2015, we used the Carl D. Perkins Career and Technical Education Act Final Report to Congress (http://www2.ed.gov/about/offices/list/opepd/ppss/reports.html#cte, p. 39) to get a proportion for Career and Technical Education (CTE) and 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 (https://www2.ed.gov/about/offices/list/ovae/pi/AdultEd/aefla-rtc-py2015-508-final.pdf).
Changes Made This Year	None

Program	Education for the Disadvantaged (Title I)
Program Description	See CFDA #84.010 (Title 1 Grants to Local Education Agencies) Includes CFDA #84.011 (Migrant education) Includes CFDA #84.377 (School Improvement Grants) Includes several smaller reading programs
Categories	
Major Program Area	Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$20,524
All Children	$20,524
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 343.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	*Digest of Education Statistics* 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 *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	School Improvement/Education Improvement
Program Description	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.
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$6,490
All Children	$6,490
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 345.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	*Digest of Education Statistics* 1981 and 1998 (years represent the year in the title of the Digests, not the publication year). OMB's *Appendix to the Federal Budget*, FY 1992, 1997–2016.
Changes Made This Year	None

Program	Indian Education
Program Description	See CFDA #84.060 See CFDA #15.042 See CFDA #15.130
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$1,720
All Children	$1,720
Multipliers	
All Children	Department of Education
All Children	Bureau of Indian Affairs Schools
All Children	Johnson-O'Malley assistance
All Children	Education construction
Data Sources and Methodology	
Program Expenditures	For DOE Indian Education: OMB's *Appendix to the Federal Budget*, FY 2027, p346. For Bureau of Indian Affairs Schools (which includes Johnson-O'Malley) and Education Construction: data were gathered from highlights of the *Fiscal Year 2027: The Interior Budget in Brief*, within the section on Indian Education, pages BIE-7 and BIE-8.
Multipliers	
All Children	We assume that benefits from Department of Education funding for Indian Schools, Johnson-O'Malley assistance, and BIE funding for education construction are directed toward children in elementary and secondary school, meaning a multiplier of 1. BIA education funding covers elementary, secondary, and postsecondary education, so we include expenditures only for elementary and secondary education and the proportional share of education management.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	*Digest of Education Statistics* 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 *Appendix to the Federal Budget*, prior years; and the *Interior Budget in Brief*. The share of BIA funding for elementary and secondary education was calculated using information from the Department of Interior Budget Request for Indian Affairs.
Changes Made This Year	None

Program	English Language Acquisition
Program Description	See CFDA #84.365
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$926
All Children	$926
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p347.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	*Digest of Education Statistics* 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 *Appendix to the Federal Budget*, FY 2006–16.
Changes Made This Year	None

Program	Special Education
Program Description	See CFDA #84.027 Includes Early Intervention Services
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$16,273
All Children	$16,273
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p348-349
Multipliers	
All Children	We assume all benefits are directed towards children. Children include young people being served by the program through age 21.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Data for 1965 are available in *Digest of Education Statistics* 2002. Data for 1970–95 and 2003–04 are available in *Digest of Education Statistics* 2005. Subsequent outlays are taken from OMB's *Appendix to the Federal Budget*, earlier years.
Changes Made This Year	None

Program	DoD Domestic Schools
Program Description	Domestic Schools, formerly Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the 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 (*A Study of Schools Serving Military Families in the U.S.*, US Department of Defense, 1997). This program is also called "Section VI Schools" and "Domestic Dependent Elementary and Secondary Schools" (DDESS).
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$696
All Children	$696
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	We gathered data for Program Obligations from the Program Obligations from the Fiscal Year 2027 Budget Estimates DoW Dependents Education, table III (p. 7), Financial Summary ($ in thousands), line "DDESS." We gathered data for total account obligations from OMB Supplemental Materials, Public Budget Database Outlays FY 2027.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.
Historical Estimates	*Digest of Education Statistics* 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 *Budget Estimates: Department of Defense Dependents Education* (DoDDE), prior years.
Changes Made This Year	None

Program	Innovation & Improvement
Program Description	Includes CFDA #84.215 (Fund for the Improvement of Education) Includes CFDA #84.282 (Charter Schools) Includes CFDA #84.374 (Teacher Incentive Fund—Recovery Act) Also includes several smaller programs
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$1,286
All Children	$1,286
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p347.
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.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	None

Program	Safe Schools and Citizenship Education
Program Description	Includes Safe and Drug-Free Schools and Communities Includes Elementary and secondary school counseling Includes Physical education program Includes Promise Neighborhoods
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$676
All Children	$676
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p346.
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.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	None

Program	Junior R.O.T.C.
Program Description	"A program that introduces students to the theory and practice of military science, life in the U.S. Army, and prepares them for cadet status. Programs are offered as adjuncts to regular high school" (Army ROTC: Overview, U.S. Department of Defense, 2008), https://www.usarmyjrotc.com/jrotc/dt.
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$436
All Children	$436
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	Outlays for Junior ROTC are gathered from Department of Defense FY 2027 budget documents (http://comptroller.defense.gov/Budget-Materials/). 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").
Multipliers	
All Children	The program serves high school students. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
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	*Digest of Education Statistics* 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and Department of Defense budget documents, prior years.
Changes Made This Year	None

Program	Education Stabilization Fund (COVID-19 Pandemic Response)
Program Description	See CFDA #84.425
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$13,905
All Children	$9,855
Multipliers	
All Children	0.71
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p343.
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.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	None

Program	Emergency Connectivity Fund
Program Description	See CFDA #32.009
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	$200
All Children	$186
Multipliers	
All Children	0.93
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p1199.
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 (https://opendata.usac.org/Emergency-Connectivity-Fund/Emergency-Connectivity-Fund-FCC-Form-471/i5j4-3rvr/data). The latest data is available to FY2023. We used averages from previous three years for 2024 and 2025 multipliers.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	Outlays are from earlier versions of OMB's *Appendix to the Federal Budget*.
Changes Made This Year	This program was added for Kids' Share 2023.

Program	STOP School Violence
Program Description	See CFDA #16.839
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$50
All Children	$50
Multipliers	
All Children	1.00
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2026, p. 627.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
Notes	
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*.
Changes Made This Year	This program was added for Kids' Share 2023.

X. TRAINING PROGRAMS

Program	Job Corps
Program Description	The Job Corps was initially authorized in 1964 under the Economic Opportunity Act (Public Law 106-222). Since 1982, it has been authorized under the Job Training Partnership Act. The program serves economically disadvantaged 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).
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$1,851
All Children	$193
Multipliers	
All Children	0.10
Data Sources and Methodology	
Program Expenditures	OMB's *Appendix to the Federal Budget*, FY 2027, p. 746-747
Multipliers	
All Children	We obtained an estimate of the proportion of participants who are children 19 and under in program year 2024 from Shao Zhang at the Department of Labor. Data for fiscal year 2023 is based on program year 2022 (7/1/2024 through 6/30/2025) and was the most recent year of data available. For 2024 and later years, the multiplier was calculated as the average of the 3 prior years.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
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 *Appendix to the Federal Budget*. We obtained data to calculate multipliers from Shao Zhang at the Department of Labor.
Changes Made This Year	None

Program	WIA Youth Formula Grants
Program Description	See CFDA #17.259
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$922
All Children	$416
Multipliers	
All Children	0.45
Data Sources and Methodology	
Program Expenditures	We calculated expenditures from data obtained from the U.S. Department of Labor, Employment and Training Administration's WIOA Quarterly State Expenditure Reports, https://www.dol.gov/agencies/eta/budget/spending-updates/quarterly. Data for fiscal year 2025 is based on program year 2024 (July 2024 to June 2025).
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from the WIOA Annual Data Book, Table V-1 Trends in the Characteristics of Youth Exiters. The most recent data are from program year 2023. The data book can be accessed here: https://www.dol.gov/sites/dolgov/files/ETA/Performance/pdfs/PY2023/Annual/PY%202023%20WIOA%20and%20Wagner-Peyser%20Data%20Book.pdf
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None

Program	YouthBuild Grants
Program Description	See CFDA #17.274
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	$48
All Children	$25
Multipliers	
All Children	0.52
Data Sources and Methodology	
Program Expenditures	Jeff Hunt at the Department of Labor provided program expenditures. Data for fiscal year 2025 is based on program year 2024 (July 2024 to June 2025). Total account obligations come from OMB's *Appendix to the Federal Budget*, FY 2027, p. 745.
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 2024 (July 2024 through June 2025) and was the most recent year of data available.
Notes	
Projections	Projected expenditures are from CBO's *The Budget and Economic Outlook: 2026 to 2036* (February 11, 2026), https://www.cbo.gov/publication/61882.
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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