

# Data Appendix to *Kids' Share 2020*: *Report on Federal Expenditures on Children through 2019 and Future Projections*

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# I. Introduction

This appendix describes the data and methodology used to estimate budget outlays and tax reductions on children in *Kids' Share 2020: Federal Expenditures on Children through 2019 and Future Projections* (Isaacs et al. 2020).

Estimating government expenditures on children is a complex task involving many decisions, definitions, and assumptions about how federal dollars are spent. For each report, we use a consistent three-step methodology to estimate federal expenditures. First, we define and identify programs for inclusion. We only include programs directly benefiting children or households because of the presence of children. Second, we collect expenditure data for the dozens of programs and tax provisions included in our report. Expenditure data largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2021* (and prior years). The *Analytical Perspectives* volume of the budget provides tax expenditure data. The third step is to estimate how much program spending goes specifically to children. Each step is described further below. We also explain the data and assumptions used to generate projections, describe the sources for our state and local estimates and estimates of spending on older adults and seniors, and specify how our methodology has changed from previous *Kids' Share* reports.

Section II presents a summary table of expenditures in 2019, 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 the calculation of 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 June 2020.

## Methodology

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

well as budget outlays from federal programs? Certainly, there are many reasonable answers to these questions.

For these analyses, childhood is defined as extending from the child's date of birth until his or her 19th birthday. Thus, prenatal spending (for example, 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.

To be included in this analysis, a program must have reached children's spending of at least \$50 million and must meet at least one of the following criteria:

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

Some programs that may benefit children are excluded from our calculations because they do not directly rely on the presence of a child. For example, unemployment insurance and some tax benefits for homeownership may benefit children, but because being a child or having a child are not prerequisites for these services, and because having a child does not result in any additional monetary benefit, they do not meet the criteria for inclusion in our analysis. Further, we do not include programs that provide benefits to the general population, such as roads, communications, national parks, and environmental protection.

In reporting expenditures on children, several key measures focus on budget *outlays*—the share of the federal budget spent on children, federal versus state or local spending on children, and outlays for children versus older adults. However, our most comprehensive measure of federal expenditures on

children includes *tax reductions* (i.e., reduced tax liabilities as a result of the child tax credit, the dependent exemption, or other tax code provisions) as well as direct budget outlays. Our estimates of tax reductions are calculated with the caveat that we do not take into account behavioral or interaction effects. As a result, although we aim to provide an even broader picture of federal investment in children by adding tax reductions, these additional measures should be interpreted with care.

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

**Collect expenditure data.** Expenditure data largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2021* (and prior years). The *Analytical Perspectives* volume of the budget provides tax expenditure data. In most cases, the budget appendix lists outlays for each program included in our analysis, sometimes grouping several programs into larger categories. Although obligations are listed for each program in the group, only one outlay number (the total for the group) is listed. In these situations, we generally assume the ratio of outlays (the total spent) to obligations (the total appropriated) is consistent across all programs in the group, and we calculate outlays by applying this ratio to the total obligation listed for individual programs of interest.<sup>1</sup> We obtain expenditure information for smaller programs not listed in the appendix from budgetary documents on agency websites or directly from representatives at various government agencies.

The *Kids' Share* database includes estimates of federal expenditures in five-year intervals from 1960 to 1995 and annually from 1996 to 2019. Most historical expenditure data come from earlier budget appendices or from information obtained directly from federal agencies.

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

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

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

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. early education and care (e.g., Head Start and child care assistance);
6. social services (e.g., foster care and child welfare services);
7. education (e.g., special education);
8. training (e.g., Job Corps);
9. the refundable portion of tax credits—cash payments to families whose tax liability falls below zero (e.g., most of the EITC and some of the child tax credit); and
10. tax reductions—reductions, from special tax provisions (e.g., the child and dependent care credits, the nonrefundable portions of the EITC and child tax credit, the children’s share of the exclusion for employer-sponsored health insurance). Note that our analysis includes the dependent exemption, which is not considered a tax expenditure by the Department of the Treasury but does reduce the tax liability of families with children.

A full list of the programs in each category can be found in the summary table in section II. Note that although the summary table and the *Kids’ Share 2020* report generally use these 10 categories, this appendix has only 9 categories (detailed in sections III–XI). The two tax-related categories are considered one “tax provision” category for purposes of data collection.

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

- *For programs that serve children only*, we assume 100 percent of program expenditures (benefits and associated administrative costs) go to children through either a direct service (e.g., education) or a child benefit paid through parents or guardians (e.g., SSI disabled children benefits). We make no attempt to account for any child benefits that parents may spend on themselves.
- *For programs that provide direct services to children and adults*, we calculate the percentage of program expenditures that go to children (e.g., Medicaid).

- *For programs that provide benefits only to families with children and determine benefit size by the number of children (e.g., the child tax credit and dependent exemption), we assume 100 percent of program expenditures go to children.*
- *For programs providing benefits to families without any delineation of the parents' and children's share, we generally estimate the children's share based on the number of children and adults served and assuming equal benefits per capita. For example, in a two-child, one-adult family, two-thirds of housing, energy assistance, welfare, or SNAP/food stamp benefits would go to the children and one-third to the adult.*

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

FIGURE 1

## General Rules for Allocating Program Expenditures to Children

SERVICES DELIVERED BY THIRD-PARTY AGENCY, NOT DELIVERED TO FAMILIES OR HOUSEHOLDS		BENEFITS DELIVERED TO FAMILIES AND HOUSEHOLDS				
All services to children	Services to both children and adults	Individual benefits to both children and adults	Family or Household Benefits			
			Eligibility Limited to Families with Children		Eligibility Not Limited to Families with Children	
			Benefit size dependent on number of children only	Benefit size dependent on numbers of children and adults	Benefit size dependent on presence or number of children	Benefit size unaffected by number of children
100% of expenditures	Share of expenditures	Share of expenditures	100% of expenditures	Share of expenditures	Share of expenditures	No expenditures
Most education programs, child support enforcement, immunization, Head Start, adoption assistance, child welfare, child and family services programs, child care programs, juvenile justice, missing children, etc.	Medicaid, CHIP, Maternal and Child Health Bureau, Social Services Block Grant, Community Services Block Grant, Job Corps, vocational and adult education, etc.	Social Security, SSI, Railroad Retirement, etc.	EITC, <sup>a</sup> child tax credit, dependent exemption, employer-provided child care, etc.	TANF, etc.	SNAP/food stamps, veterans benefits, public housing, Low Income Home Energy Assistance Program, etc.	Unemployment benefits, workers' compensation, Making Work Pay and other tax credits not tied to number of children, etc.

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

<sup>a</sup> Spending on childless EITC units (3 percent of total) is excluded.

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

For certain programs, we use the Urban Institute’s microsimulation modeling capabilities, including the Transfer Income Model (TRIM3), to estimate the share of benefits going to children. TRIM3 is maintained and developed by the Urban Institute with primary funding from the US Department of Health and Human Services. TRIM3 simulates the effects of major government tax, transfer, and health programs and can produce individual, family, state, and national results. TRIM3’s annual “baseline” simulations of actual program rules are used to correct for the underreporting of transfer program benefits in the survey files used as input in TRIM3 and to create other variables—such as program eligibility indicators—unavailable in the input data. Some data used in this year’s report are based on the 2017 Current Population Survey, augmented as described above to adjust for underreporting, and some data come from direct tabulations of the 2019 Current Population Survey. TRIM3 is particularly useful for several income security programs and housing programs. Program results calculated using TRIM3 are noted in the individual descriptions in the sections that follow.

We also use the Urban–Brookings Tax Policy Center microsimulation model, a powerful tool for federal tax policy analysis, for five main tax expenditures: the dependent exemption, the EITC, the child tax credit, the child and dependent care tax credit, and the exclusion for employer-sponsored health insurance. The model calculates tax liability for a representative sample of households under both the current law and alternative scenarios. The model then produces estimates of the revenue consequences of different tax policy choices and of their effects on the distribution of tax liabilities and marginal effective tax rates, which affect incentives to work, save, and shelter income from tax.

We also employ the Urban Institute’s Health Insurance Policy Simulation Model (HIPSM) for our analysis of the kids’ share of tax expenditures for employer-provided health insurance and the health insurance subsidy exchange. A detailed microsimulation model of the health care system, HIPSM estimates the cost and coverage effects of proposed health care policy options. HIPSM was developed by researchers in the Health Policy Center and Urban–Brookings Tax Policy Center at the Urban Institute.



## Methods for State/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 2017. Estimates for 1998 to 2008 are drawn from the Rockefeller Institute State Funding Database, as described in Billen and colleagues (2007); estimates for 2009–17 are generated by the authors following the Rockefeller Institute methodology and using the sources detailed below. Consultations between the authors of this report and Rockefeller Institute researchers have increased consistency between the federal estimates and the state and local estimates. For example, both sets define children as individuals under age 19, and state estimates include the state earned income tax credit, in part to be consistent with the federal analysis. However, differences remain, such as in the reporting period for expenditures. The reporting period is based on the school year (July 2016–June 2017) for education programs, the federal fiscal year (October 2016–September 2017) for major federal programs, and the calendar year for the earned income tax credits.

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

We estimated shares of spending on children for Medicaid, TANF, and CHIP; the other state programs were programs that can be assumed to spend 100 percent on children (i.e., child care, child welfare). The kids' share of these three programs was generally estimated state by state, but it was estimated in aggregate (i.e., one estimate for the entire nation) in 2009 for Medicaid, in 2009–12 for TANF, and in 2009–12 and 2014–15 for CHIP.

To update state estimates for 2009–17, we draw on the US Census Bureau's Annual Survey of School System Finances for state and local education spending data. Medicaid spending on children is

estimated from unpublished tabulations of Medicaid claims (MSIS data), by state and age, generated by the Urban Institute’s Health Policy Center. Maternal and Child Health Block Grant estimates are generated from federal estimates and estimates of the federal/state match rates in each year. Our state estimates for CHIP spending come from the Medicaid and CHIP Payment and Access Commission (MACPAC 2016). For 2009–12 and 2014–15, we use the same multiplier used for federal CHIP spending; for 2013, we developed a multiplier for each state using the MACPAC source. Data for the remaining programs are drawn from agency websites, with two exceptions. One, child welfare spending data are mostly gathered from Congressional Research Service reports and the congressional *Green Book* (Committee on Ways and Means 2016), although 2013 and 2016 Title IV-E spending data were provided by Emilie Stoltzfus of the Congressional Research Service. Two, earned income tax credit spending estimates are based on data from the IRS and the Urban–Brookings Tax Policy Center. We multiply federal EITC spending in each state (IRS 2020) by the size of the state’s EITC credit as a percentage of the federal credit (TPC 2018). We then adjust each state’s estimate down 10 percent for nonparticipation to arrive at an estimate for each fiscal year from 2009 to 2017.

## Methods for Older Adults Spending

Our primary focus is on expenditures on children, but a few figures in *Kids’ Share 2020* 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 2 state programs and estimate the share of that spending that goes to individuals ages 65 or older. We do not attempt to estimate tax reductions benefiting older adults, so our comparisons with spending on children are limited to outlays. As with the methodology for children, we estimate the share of the program that goes to the older adult population; for example, we exclude spending on children and 18- to 64-year-old adults with disabilities to estimate older adults’ share of spending for Social Security, Medicare, and Medicaid. (Note, however, that except in estimates denoted as “older adults spending,” our estimates for adult portions of Social Security, Medicare, and Medicaid include all spending on individuals ages 19 and older).

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

spending on older adults (CBO 2000), and we added several programs to fit our methodology. We also include the state share of Medicaid spending on older adults and state spending on supplemental SSI benefits.

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

## Methods for Projections

To predict future trends for spending on children, we primarily use the Congressional Budget Office's *Baseline Budget Projections as of March 6, 2020*. CBO's March 2020 projections follow current law as of March 6, 2020, and CBO's January 2019 economic forecast. Specifically, they do not account for the economic impact of the COVID-19 pandemic or response legislation enacted past March. To project expenditures under tax provisions, we turn to the Urban–Brookings Tax Policy Center's microsimulation model for major tax provisions and OMB's projections in *Analytical Perspectives* for smaller tax provisions. These tax models also reflect conditions before the COVID-19 pandemic, the recession, and the enactment of major relief bills.

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 annually and potentially subject to the spending caps of the Budget Control Act of 2011 in certain years), or a tax reduction.

**Mandatory spending.** CBO baseline projections assume a continuation of current law and the continued reauthorization of certain expiring programs. Our analysis relies on CBO's projections for mandatory programs, drawing from an Excel table published on the CBO website as spending projections by program account. We include the effects of automatic spending reductions of certain budgetary resources under the Budget Control Act of 2013, but there were no such spending reductions in 2019.

**Discretionary spending.** For discretionary spending, the CBO traditionally uses a baseline assumption that spending is kept constant in real terms—that is, spending is adjusted upward for inflation but does not increase to account for growth in population or GDP. As a result, projections for discretionary spending decline over time relative to both mandatory programs and GDP. However, under the Budget Control Act of 2011, the traditional CBO baseline is adjusted downward to reflect caps on defense and nondefense spending. We assume that the overall patterns of nondefense discretionary spending under the current-law spending caps apply to all children's programs uniformly. Note that we do not publish program-specific projections, given their tentative nature.

**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 contributions for medical insurance premiums—we obtained 10-year projections from the Urban–Brookings Tax Policy Center microsimulation model. These projections are made assuming continuation of current law, including the expiration in 2026 of many provisions of the Tax Cuts and Jobs Act of 2017.

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

For programs and tax provisions serving both children and adults, we generally assume that the share of spending directed to children will remain constant for each program from 2020 to 2030. The exception is that we use the CBO's detailed projections by age group for Medicaid, Social Security, and SSI. We do not publish program-specific projections because they are tentative, but we are able to provide broad statements about the future of children's spending as a whole and in broad budget categories such as health and education, or types of spending such as mandatory and discretionary.

## Major Changes since Last Year

We did not make major changes. As noted in section III, we made minor changes to our estimates of the share of children and adults receiving Social Security benefits to better align the administrative data provided by the Social Security Administration with our fiscal year estimates. Specifically, the multiplier for fiscal year 2019 (which runs from October 2018 to September 2019) is now based on benefits

distributed in December 2018, rather than December 2019. A similar change was made to all prior years. This means each fiscal year multiplier is now based on a month that occurs within the fiscal year.

In addition, as noted in section VI, Child Tax Credit outlays for 2010 through the current year are now based on the Urban–Brookings Tax Policy Center Microsimulation Model, instead of OMB's *Historical Tables*. This change increases the consistency of estimates between the recent past and the projections. We also revised EITC estimates from 2004 to 2019 to more consistently exclude not only children ages 19 to 23, but “children” who were in fact disabled adults.

## Conclusion

The section that follows contains a summary table of expenditures in 2019 detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–XI explain the specific data sources used and calculations and methodological assumptions made for each program included in the report. These descriptions indicate any adaptations of our general methodology at the program level and identify specific changes in the calculation of estimates from previous years.

## II. Summary Table of Multipliers and Expenditures in 2019

	Multiplier	Expenditures (millions)	
	All children	Total	All children
<b>TOTAL</b>		<b>2,351,842</b>	<b>524,901</b>
<b>INCOME SECURITY</b>		<b>1,236,854</b>	<b>57,595</b>
Social Security			
Old Age and Survivors' Trust Fund	0.017	896,791	15,341
Disability Trust Fund	0.04	147,815	6,300
AFDC/TANF (cash assistance)	0.79	5,417	4,266
TANF noncash assistance	0.79	10,679	8,411
Federal share of child support collections	1.00	-526	-526
Child Support Enforcement	1.00	4,075	4,075
Supplemental Security Income	0.17	60,336	10,436
Railroad Retirement	0.002	13,137	24
Veterans Benefits	0.09	99,130	9,266
<b>NUTRITION</b>		<b>91,053</b>	<b>54,390</b>
Supplemental Nutrition Assistance Program	0.43	63,466	27,533
Child Nutrition	0.99	22,273	22,114
Special Supplemental Food (WIC)	0.89	5,314	4,742
<b>HOUSING</b>		<b>42,786</b>	<b>9,189</b>
Low Income Home Energy Assistance	0.20	3,695	739
Low-rent public housing	0.22	4,458	964
Section 8 Low-Income Housing Assistance	0.22	34,547	7,468
Rental housing assistance	0.22	86	19
<b>TAX CREDITS / EXEMPTIONS</b>		<b>474,253</b>	<b>208,985</b>
<i>Subtotal, tax reductions</i>		<i>326,965</i>	<i>116,248</i>
<i>Subtotal, refundable portion of credits (outlays)</i>		<i>147,288</i>	<i>92,737</i>
Earned Income Tax Credit (tax expenditures)	0.89	7,137	6,329
EITC outlays	0.89	59,209	52,507
Dependent Care Credit	0.97	3,519	3,413
Child tax credit (tax expenditures)	1.00	78,688	78,688
CTC outlays	1.00	38,641	38,641
Dependent Exemption	1.00	0	0
Exclusion of Employer-Provided Child Care	1.00	570	570
Employer-Provided Child Care Credit	1.00	20	20
Assistance for adopted foster children	1.00	590	590
Adoption Credit and exclusion	1.00	700	630
Qualified Zone Academy Bonds	1.00	170	170
Qualified Zone Academy outlays	1.00	60	60
Qualified School Construction Bonds	1.00	600	600
Qualified School Construction outlays	1.00	795	795
Exclusion of certain foster care payments	1.00	480	480
Exclusion for public assistance benefits	0.48	660	317
Exclusion for Social Security Retirement and Dependents & Survivors' Benefits	0.021	29,100	603
Exclusion for Veterans Death Benefits and Disability Compensation	0.09	7,830	732
Exclusion of employer contributions for medical insurance premiums and medical care	0.12	187,900	22,900
Premium Tax Credit (for health coverage)	0.015	9,000	136
PTC outlays	0.015	48,583	734

	Multiplier	Expenditures (millions)	
	All children	Total	All children
<b>HEALTH</b>		<b>429,587</b>	<b>121,305</b>
Medicaid	0.24	405,260	98,203
Vaccines for Children	1.00	4,161	4,161
Maternal and Child Health (Block Grant)	0.79	675	530
Immunization	0.91	608	553
Children's Mental Health Services	0.97	125	121
Healthy Start	0.38	122	46
CHIP	0.95	17,689	16,777
Birth Defects/Developmental Disabilities	0.77	145	112
Children's Graduate Medical Education	1.00	323	323
Lead Hazard Reduction	1.00	95	95
Home Visiting	1.00	384	384
School-Based Health Care ACA	1.00	0	0
<b>SOCIAL SERVICES</b>		<b>14,316</b>	<b>13,144</b>
Social Services (Block Grant)	0.59	1,565	920
Community Services Block Grant	0.37	659	245
Children and Families Services Programs	1.00	372	372
Child welfare services and training	1.00	272	272
Foster Care	0.99	5,255	5,203
Guardianship	1.00	190	190
Adoption Assistance	1.00	3,007	3,007
Independent Living	0.58	142	83
PREP and Abstinence Education	1.00	120	120
Juvenile Justice	1.00	168	168
Missing Children	1.00	80	80
Safe and Stable Families	1.00	362	362
Children's Research and Technical Assistance	1.00	36	36
Unaccompanied Alien Children	1.00	2,088	2,088
<b>EARLY CARE &amp; EDUCATION</b>		<b>17,001</b>	<b>17,001</b>
Preschool Development Grants	1.00	249	249
Head Start	1.00	9,590	9,590
Child Care and Development Block Grant	1.00	3,918	3,918
Child Care Entitlement to States	1.00	3,244	3,244
<b>EDUCATION</b>		<b>43,496</b>	<b>42,143</b>
Dependents' Schools Abroad	1.00	1,254	1,254
Impact Aid	1.00	1,421	1,421
Career, Technical, and Adult Education (formerly "Vocational and Adult Education")	0.45	1,798	1,798
Accelerating Achievement and Ensuring Equity (Title I)	1.00	16,263	16,263
School Improvement	1.00	4,747	4,747
Indian Education			
Department of Education	1.00	166	166
Bureau of Indian Affairs Schools	0.84	905	756
Education construction	1.00	238	238
English Language Acquisition	1.00	749	749
Education for the Handicapped/Special Education	1.00	13,180	13,180
Domestic schools	1.00	568	568
Institute of Education Sciences	0.68	651	443
Innovation & Improvement	1.00	1,004	1,004
Safe Schools & Citizenship Education	1.00	160	160
Junior ROTC	1.00	392	392
<b>TRAINING</b>		<b>2,497</b>	<b>1,150</b>
Job Corps	0.43	1,523	652
Youth Offender Grants	0.36	45	16
WIA Youth Formula Grants	0.52	852	446
YouthBuild Grants	0.46	77	36

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

# III. Income Security Programs

Program	Social Security
<b>Program Description</b>	See CFDA #96.004 See CFDA #96.001
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$1,044,606
All Children	\$21,641
<b>Multipliers</b>	OASI
All Children	0.02
	DI
All Children	0.04
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OASI: OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 1221. DI: OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 1223.
<b>Multipliers</b>	
All Children	The Social Security Administration reports benefits for children under 18, so 17 was used as the upper age limit for this program. The estimated percentage of benefits going to children under 18 was based on total monthly benefit data from Annual Statistical Supplement of the Social Security Bulletin. To access these tables, visit <a href="http://www.ssa.gov/policy/docs/statcomps/">http://www.ssa.gov/policy/docs/statcomps/</a> , tables 5.A4 and 5.F4. The fiscal year 2019 estimate is based on data for December 2018.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Expenditure data were drawn from OMB's <i>Appendix to the Budget</i> for all years. The "All Children" multiplier was calculated as benefits for children under age 18 divided by total benefits, as reported in the 2009 Annual Statistical Supplement to the Social Security Bulletin.
Changes Made This Year	We made minor changes to better align the timing of the fiscal year multiplier and the benefit data from December of each year. The multiplier for fiscal year 2018 is now based on December 2017 benefit data (rather than December 2018 data), because December 2017 occurs within fiscal year 2018. Similarly, the fiscal year 2017 multiplier is based on December 2016 benefits data. This means each fiscal year multiplier is now based on a month that occurs within the fiscal year.



Program	Temporary Assistance for Needy Families
<b>Program Description</b>	See CFDA #93.558
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type (Cash)	Cash
Benefit Type (Noncash)	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	<i>Cash</i>
Total Program	\$5,417
All Children	\$4,266
	<i>Noncash</i>
Total Program	\$10,679
All Children	\$8,411
<b>Multipliers</b>	
All Children	0.79
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<b>Administrative and benefit expenditures:</b> OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 475. <b>Contingency fund:</b> OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 476.
Multipliers	
All Children	In most states children over 17 are not eligible for cash assistance, but in a few states students as old as 21 are eligible. Therefore 21 rather than 18 was used as the upper age limit for children in this program. The multiplier was calculated as the portion of total recipients that are children, using FY 2019 TANF caseload data from the Administration for Children and Families website at <a href="https://www.acf.hhs.gov/ofa/resource/tanf-caseload-data-2019">https://www.acf.hhs.gov/ofa/resource/tanf-caseload-data-2019</a> (MOE & SSP caseloads are not included). Note that while roughly half of TANF expenditures go toward noncash assistance, the caseload data only include cases receiving cash assistance. However, since reliable data on the noncash caseload are not available, we have calculated the multipliers based on the cash-assistance caseload.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	TANF and contingency fund expenditures are from OMB's <i>Appendix to the Federal Budget</i> for earlier years.
Changes Made This Year	None

Program	Child Support Enforcement
<b>Program Description</b>	See CDFA #93.563
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$4,075
All Children	\$4,075
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Estimated expenditures are from OMB's <i>Appendix to the Federal Budget</i> , FY 2021, 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 ( <a href="http://www.acf.hhs.gov/programs/css/data">http://www.acf.hhs.gov/programs/css/data</a> ) for years before 2016. From 2016 onward, we use OMB's Public Budget Database outlays, available as a supplement to the annual federal budget: <a href="https://www.whitehouse.gov/omb/supplemental-materials/">https://www.whitehouse.gov/omb/supplemental-materials/</a> .
Multipliers	
All Children	The data source used for the age-break multipliers includes children as old as 20, so 20 rather than 18 was used as the upper age limit for this program. All expenditures were assumed to be for children. Note that some cases may be pursued even after the child has become an adult. However, due to lack of reliable information to identify the expenditures on these cases and the likelihood that average expenditures for these cases are significantly lower than other cases, we did not attempt to subtract these expenses.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Historical estimates are drawn from OMB's <i>Appendix to the Federal Budget</i> , various years. The programs included are child support administration, incentive payments, and Access and Visitation grants.
Changes Made This Year	None

Program	SSI
<b>Program Description</b>	See CFDA #96.006
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$60,336
All Children	\$10,436
<b>Multipliers</b>	
All Children	0.17
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p 1218
Multipliers	
All Children	The SSI program defines children as persons under 18, so 17 was used as the upper age limit for this program. CBO Supplemental Data (January 2020) was used to calculate the portion of total benefit outlays that go to children. <a href="https://www.cbo.gov/about/products/baseline-projections-selected-programs#21">https://www.cbo.gov/about/products/baseline-projections-selected-programs#21</a> .
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Expenditure data are from OMB's <i>Appendix to the Federal Budget</i> for earlier years. Also, for years before 2003, the "All Children" multiplier was calculated using data from the Social Security Administration's Annual Statistical Supplements, as the portion of total benefit outlays that go to children.
Changes Made This Year	None

Program	Railroad Retirement
<b>Program Description</b>	See CFDA #57.001
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$13,137
All Children	\$24
<b>Multipliers</b>	
All Children	0.002
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	When possible, data were obtained directly from statistical table B3 on the Railroad Retirement Board's website ( <a href="https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual">https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual</a> ). When not available, we used the supplemental data from CBO's <i>Budget Projections on Railroad Retirement Outlays</i> provided by Dan Ready of CBO on March 30, 2020.
Multipliers	
All Children	Data reported by the Railroad Retirement Board show the portion of recipient children under 18, so 17 was used as the upper age limit for this program. Statistical tables B3 and B24 on the Railroad Retirement Board's website ( <a href="https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual">https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual</a> ) show total payments and payments to children (table B3) and the percentage of recipient children who are under 18 (table B24). The multiplier was calculated as the portion of total expenditures that went to children under 18. Since the latest data available were for FY 2018, the FY 2019 multiplier was calculated as an average of the multiplier for years 2016–18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's March 2020 Baseline on Railroad Retirement Outlays, obtained on March 30, 2020 from Dan Ready of CBO.
Historical Estimates	For years before 2003, data are available in the 2004 <i>Green Book</i> , table 5-2, pp. 5–8. For 2003 and later, statistical tables B3 and B24 from the Railroad Retirement Board's website are used to get total expenditures (B3) and to compute the “All Children” multiplier (B3 and B24). RRB statistical tables for several years can be viewed on the RRB's historical data site at <a href="http://www.rrb.gov/act/historical.asp">http://www.rrb.gov/act/historical.asp</a> .
Changes Made This Year	None

Program	Veterans Benefits
Program Description	See CFDA #64.110 See CFDA #64.109 See CFDA #64.104 See CFDA #64.105
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations (Veterans Disability Compensation)	Not Means-Tested
Eligibility Limitations (Other)	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$99,130
All Children	\$9,266
<b>Multipliers</b>	
All Children	0.09
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 1056–57. 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 2019 Current Population Survey to estimate the children’s share of all four programs using the same multiplier.
<b>Notes</b>	
Projections	Projected expenditures are from CBO’s Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	For years before 1999, expenditure data were taken from the Veterans Administration’s Annual Reports. Starting in 1999 they were taken from OMB’s <i>Appendix to the Federal Budget</i> . For years before 2007, multipliers were based on data from the Veterans Administration. For 2012 onward, multipliers were based on tabulations from the March Current Population Survey (and one estimate was used for all four programs). For 2008–11, we used a bridge to gradually move from administrative data to survey data.
Changes Made This Year	None

## IV. Nutrition Programs

Program	Supplemental Nutrition Assistance Program
<b>Program Description</b>	See CFDA #10.551
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$63,466
All Children	\$27,533
<b>Multipliers</b>	
All Children	0.43
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 160.
Multipliers	
All Children	Children in this program are under 18. We used the proportion of benefits that go to children, according to data from <i>Characteristics of Supplemental Nutrition Assistance Program Households: Fiscal Year 2018</i> . The link to the reports is available on the USDA/FNS web site: <a href="https://www.fns.usda.gov/snap/characteristics-supplemental-nutrition-assistance-program-households-fiscal-year-2018">https://www.fns.usda.gov/snap/characteristics-supplemental-nutrition-assistance-program-households-fiscal-year-2018</a> . We use the benefits to children as a share of total benefits in 2018 as the 2019 multiplier.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. Multiplier estimates from 1997 on use data from earlier versions of the <i>Characteristics of Food Stamp Participants</i> report. Before 1997, prorated total monthly benefits for participants are not available, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS web site. Note that household data are available back to 1975, but not participant data. Because the proportion of households with children is significantly higher than participants that are children, this number cannot be used. Because the proportion of participants that are children has remained steady over time, the 1980 number is used for 1965–75.
Changes Made This Year	None

Program	Child Nutrition
Program Description	<p>See CFDA #10.553 (School Breakfast Program)</p> <p>See CFDA #10.555 (National School Lunch Program)</p> <p>See CFDA #10.558 (Child and Adult Care Food Program)</p> <p>See CFDA #10.559 (Summer Food Service Program)</p> <p>See CFDA #10.560 (State Administrative Expenses)</p> <p>See CFDA #10.556 (Special Milk)</p>
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$22,273
All Children	\$22,114
<b>Multipliers</b>	
All Children	0.99
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 161.
Multipliers	
All Children	Children 18 and under are included in the estimates of the child nutrition programs, which include, among other programs, the National School Lunch Program (NSLP), the School Breakfast Program (SBP), the Child and Adult Care Food Program (CACFP), 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.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	WIC
<b>Program Description</b>	See CFDA #10.557
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$5,314
All Children	\$4,742
<b>Multipliers</b>	
All Children	0.89
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 162.
Multipliers	
All Children	WIC benefits to children include children from birth to age 5, breastfeeding women, and pregnant and breastfeeding women under age 18. We estimated that 11 percent of benefits go to pregnant and postpartum women 18 and older. Data sources include administrative data on participants for 2019 ( <a href="https://www.fns.usda.gov/pd/wic-program">https://www.fns.usda.gov/pd/wic-program</a> ) participant data from WIC Participants and Program Characteristics 2016 ( <a href="https://www.fns.usda.gov/wic/wic-participant-and-program-characteristics-2016">https://www.fns.usda.gov/wic/wic-participant-and-program-characteristics-2016</a> ), a biennial report, with detailed data on age of participants, and food costs data from Special Supplemental Nutrition Program for Women, Infants, And Children (WIC) Food Package Cost Report, Fiscal Year 2010 (Summary).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None



# V. Housing Programs

Program	Low Income Home Energy Assistance
<b>Program Description</b>	See CFDA #93.568
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$3,695
All Children	\$739
<b>Multipliers</b>	
All Children	0.20
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 478.
Multipliers	
All Children	We estimated the percent of benefits that go to households with children ages 18 and under using Current Population Survey data from calendar year 2018. We assume an equal benefit per person in order to allocate benefits to children within households. Since data are available through 2018, the 2019 multiplier is an average of the previous three years.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. Multipliers from 1994–2007 were calculated using the Current Population Survey for that year (same methodology as for the current year). For years before 1994, CPS data were not available, so we used an average of the 1994, 1995, and 1996 multipliers.
Changes Made This Year	None

<b>Program</b>	<b>Public Housing</b>
<b>Program Description</b>	See CFDA #14.850
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$4,458
All Children	\$964
<b>Multipliers</b>	
All Children	0.22
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget, FY 2021</i> , p. 574.
Multipliers	
All Children	The share of housing benefits allocated to children under 18 was estimated using 2017 Current Population Survey data augmented by TRIM-3 to adjust for under- and over-reporting of program participation. Since data are available through 2017, we used an average of estimates from 2015–17 for benefits allocated to children in 2019.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document "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
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$34,547
All Children	\$7,468
<b>Multipliers</b>	
All Children	0.22
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Section 8 outlays are not broken out in the budget appendix. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 572, 589, and 571, respectively.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendixes. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). For years before FY 2008, we used OMB's <i>Appendix to the Federal Budget</i> . We applied the ratio of benefits/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

<b>Program</b>		<b>Rental Housing Assistance</b>
<b>Program Description</b>	See CFDA #14.103	
<b>Categories</b>		
Major Program Area	Housing	
Eligibility Limitations	Means-Tested	
Benefit Type	In-Kind	
Spending Type	Discretionary	
<b>Expenditures (millions)</b>		
Total Program	\$86	
All Children	\$19	
<b>Multipliers</b>		
All Children	0.22	
<b>Data Sources &amp; Methodology</b>		
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 592.	
Multipliers		
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).	
<b>Notes</b>		
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .	
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document "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	

## VI. Tax Programs

Program	EITC
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Refundable Portion</i>
Total Program	\$59,209
All Children	\$52,507
	<i>Nonrefundable Portion</i>
Total Program	\$7,137
All Children	\$6,329
<b>Multipliers</b>	<i>Refundable Portion</i>
All Children	0.89
	<i>Nonrefundable Portion</i>
All Children	0.89
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The refundable (outlay) portion is taken from OMB's <i>Historical Tables</i> , FY 2021, table 8.5. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Estimates are calculated by tabulating credits.
Multipliers	
All Children	We excluded benefits to childless households, an estimated 2.9 percent of all benefits according to calculations from the Tax Policy Center using IRS SOI data ( <a href="http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559">http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559</a> ). In addition, based on data from the TRIM3 Model of calendar year 2017 EITC expenditure, we estimated that 8.8 percent of the benefits going to households with children were going to children ages 19 to 23 or disabled adults and 91.2 percent to children from birth to age 18. Therefore, the multiplier for "all children" (defined as from birth to age 18) was calculated as $0.971 \times 0.912 = 0.886$ .
<b>Notes</b>	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Tax expenditures for years before 2010 were taken from OMB's <i>Analytical Perspectives</i> . Tax expenditures for 2011 to 2017 are from the Urban-Brookings Tax Policy Center Microsimulation Model (versions 0217-1 and 0319-1). 2010 is an average of 2009 and 2011. Outlays for earlier years were taken from OMB's <i>Historical Tables</i> (table 8.5).
Changes Made This Year	We revised estimates from 2004 to 2019 to more consistently exclude not only children ages 19 to 23, but "children" who were in fact disabled adults.

Program	Child and Dependent Care Credit
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$3,519
All Children	\$3,413
<b>Multipliers</b>	
All Children	0.97
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimate is calculated by simulating the repeal of the provision.
Multipliers	
All Children	The Family Support Act of 1988 reduced to 13 the age cutoff of a child for whom the dependent care credit may be claimed, so 12 is used as the upper age limit for this program. This credit can also be used for nonchildren dependents, and that portion of the credit has no age limit. In consultation with Adam Carasso, former coauthor in the budget series, and with experts in the Tax Policy Center, we estimated that 3 percent of this credit goes to older dependents, and 97 percent goes to children (Carasso 2008).
<b>Notes</b>	
Projections	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the earned income tax credit are calculated by tabulating credits.
Historical Estimates	Expenditures for years before 2009 were taken from OMB's <i>Analytical Perspectives</i> . Estimates for 2012 onward are from the Urban–Brookings Tax Policy Center Microsimulation Model.
Changes Made This Year	None

Program	Child Tax Credit
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> . The \$500 credit for other dependents not eligible for the child tax credit (17- and 18-year-olds) also is included in this line item.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Refundable Portion</i>
Total Program	\$38,641
All Children	\$38,641
	<i>Nonrefundable Portion</i>
Total Program	\$78,688
All Children	\$78,688
<b>Multipliers</b>	<i>Refundable Portion</i>
All Children	1.00
	<i>Nonrefundable Portion</i>
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Projected expenditures are from the Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
<b>Multipliers</b>	
All Children	All expenditures were assumed to be for children ages 18 and under.
<b>Notes</b>	
Projections	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the earned income tax credit are calculated by tabulating credits.
Historical Estimates	Tax expenditures for years before 2005 were taken from OMB's <i>Analytical Perspectives</i> . Tax expenditures for 2005 onward from the Urban–Brookings Tax Policy Center Microsimulation Model. Outlays for years before 2010 were taken from OMB's <i>Historical Tables</i> (table 8.5). Outlays for 2010 onward were taken from the Urban–Brookings Tax Policy Center Microsimulation Model.
Changes Made This Year	Outlays for 2010 through the current year are now based on the Urban–Brookings Tax Policy Center Microsimulation Model instead of OMB's <i>Historical Tables</i> (table 8.5). This change increases the consistency of estimates between the recent past and the future projections.

Program	Dependent Exemption
<b>Program Description</b>	A qualifying child dependent is a child under age 19 supported by a tax filer for more than half of a calendar year. The tax law stipulates five tests to determine whether a filer may claim a child as a dependent and thus qualify for an exemption: a relationship test, a joint return test, a citizen-or-resident test, an income test, and a support test.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimate is calculated by simulating the repeal of this provision. The estimate is limited to those children from birth to age 18, excluding those ages 19 to 24 who are full-time students or disabled.
<b>Multipliers</b>	
All Children	The exclusion of those ages 19 to 24 who are full-time students or disabled was built into the simulated estimate.
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates are calculated by simulating the repeal of each provision.
Historical Estimates	Before 2005, estimates were derived from Statistics of Income data. Starting in 2005, estimates came from the Urban-Brookings Tax Policy Center Microsimulation Model (various versions). Expenditures previously calculated for 1995–2004 were then multiplied by an adjustment factor to better align with these new estimates from the TPC model.
Changes Made This Year	None



Program	Exclusion of Employer-Provided Child Care
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$570
All Children	\$570
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2021, table 13-1, p. 152, row 111.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 152). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Employer-Provided Child Care Credit
<b>Program Description</b>	Under Section 45f of 20EGTRRA (Public Law 107-16), businesses may claim a tax “credit equal to 25 percent of qualified expenses for employee child care and 10 percent of qualified expenses for child care resource and referral services. Employer deductions for such expenses are reduced by the amount of the credit. The maximum total credit is limited to \$150,000 per taxable year” (OMB’s 2007 <i>Analytical Perspectives</i> , p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$20
All Children	\$20
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB’s <i>Analytical Perspectives</i> , FY 2021, table 13-1, p. 152.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under. Further, it was assumed that most children enrolled in employer-provided child care are under age 13 (i.e., identical to the age cutoff for the exclusion for employer-provided child care).
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 152). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB’s <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Assistance for Adopted Foster Children
<b>Program Description</b>	"Taxpayers who adopt eligible children from the public foster care system can receive monthly payments for the children's significant and varied needs and a reimbursement of up to \$2,000 for nonrecurring adoption expenses. These payments are excluded from gross income" (OMB's 2007 <i>Analytical Perspectives</i> , p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$590
All Children	\$590
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2021, table 13-1, p. 152.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 152). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Adoption Credit and Exclusion
<b>Program Description</b>	See page 32 in the <i>Data Appendix to Federal Expenditures on Infants and Toddlers in 2007</i> ( <a href="http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view">http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view</a> ).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Nonrefundable Portion</i>
Total Program	\$700
All Children	\$700
	<i>Refundable Portion</i>
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2021, table 13-1, p. 152.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 152). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Qualified Zone Academy Bonds
<b>Program Description</b>	Qualified Zone Academy Bonds (QZABs) have been in place since 1997 and are used for renovation, technology purchases, developing challenging curriculum, and training quality teachers. For more information, see <a href="http://www2.ed.gov/programs/qualifiedzone/faq.html">http://www2.ed.gov/programs/qualifiedzone/faq.html</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Nonrefundable Portion</i>
Total Program	\$170
All Children	\$170
	<i>Refundable Portion</i>
Total Program	\$60
All Children	\$60
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2021, table 13-1, p. 153.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 153). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Qualified School Construction Bonds
<b>Program Description</b>	Part of the American Recovery and Reinvestment Act, Qualified School Construction Bonds (QSCB) provide tax credits on bond interest for bonds purchased for school construction, renovation, modernization, or the purchase of land to be used for construction. For more information, see <a href="http://www.irs.gov/pub/irs-drop/n-09-35.pdf">http://www.irs.gov/pub/irs-drop/n-09-35.pdf</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Nonrefundable Portion</i>
Total Program	\$600
All Children	\$600
	<i>Refundable Portion</i>
Total Program	\$795
All Children	\$795
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2021, table 13-1, p. 152.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 152). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> . As part of ARRA, QSCB has 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 (Public Law 99-514), compensation paid to foster parents for providing “a home and care for children who are wards of the state...is excluded from their gross incomes of foster parents; the expenses they incur are nondeductible.” The Fairness for Foster Care Families Act of 2001 expanded the scope of payments qualifying for this exclusion (OMB’s 2007 <i>Analytical Perspectives</i> , p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$480
All Children	\$480
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB’s <i>Analytical Perspectives</i> , FY 2021, table 13-1, p. 153.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 153). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB’s <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Exclusion for Public Assistance Benefits
Program Description	Although “there is no specific statutory authorization, a number of revenue rulings under Code section 61 have held that specific types of public assistance payments are excludable from gross income. Revenue rulings generally exclude government transfer payments from income because they are considered to be general welfare payments...Cash payments come mainly from the AFDC and Supplemental Security Income (SSI) Programs. In-kind payments include food stamps, Medicaid, and housing assistance. None of these payments is subject to income tax” ( <i>Green Book 2004</i> , 13–42).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$660
All Children	\$317
Multipliers	
All Children	0.48
Data Sources & Methodology	
Program Expenditures	OMB’s <i>Analytical Perspectives</i> , FY 2021, table 13-1, p. 153.
Multipliers	
All Children	Since cash public assistance includes primarily TANF and SSI, we used the average of the multipliers for those two programs as the multiplier for this expenditure. Note that in some states children as old as 21 are eligible for TANF, meaning 21 is the upper limit for this multiplier.
Notes	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 153). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB’s <i>Analytical Perspectives</i> .
Changes Made This Year	None



Exclusion of Social Security Benefits for Dependents of Retired and Disabled Workers	
<b>Program</b>	
<b>Program Description</b>	Social Security benefit payments are partially excluded from a beneficiary's gross incomes. Note that for years before 2015, the exclusion for Social Security Retirement and Dependents' and Survivors' Benefits was shown separately from the exclusion for Social Security disability benefits. For 2016 forward, the exclusion is shown in one line.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$29,100
All Children	\$603
<b>Multipliers</b>	
All Children	0.02
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2021, table 16-1, p. 153.
Multipliers	
All Children	We assume that benefits are the same as under the OASI and DI portions of Social Security.
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 153). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Exclusion for Veterans Death Benefits and Disability Compensation and Veterans Pensions	
<b>Program</b>	
<b>Program Description</b>	"All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income" (OMB's 2007 <i>Analytical Perspectives</i> , p. 312).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$7,830
All Children	\$732
<b>Multipliers</b>	
All Children	0.09
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2021, table 16-1, p. 154.
Multipliers	
All Children	We assume that benefits are the same as under the Veterans Compensation and DIC and Veterans Disability programs.
<b>Notes</b>	
Projections	Projections to 2029 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2021, p. 154). 2030 was estimated by applying the 2024–29 average annual growth rate to the 2029 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Exclusion of Employer Contributions for Medical Insurance Premiums and Medical Care	
<b>Program</b>	
<b>Program Description</b>	“Under the baseline tax system, all compensation, including dedicated payments and in-kind benefits, should be included in taxable income. In contrast, under current law, employer-paid health insurance premiums and other medical expenses (including long-term care) are deducted as a business expense by employers, but they are not included in employee gross income.” (OMB’s 2014 <i>Analytical Perspectives</i> , p. 271). For more details, visit the Tax Policy Center Briefing Book at <a href="http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm">http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$187,900
All Children	\$22,900
<b>Multipliers</b>	
All Children	0.12
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health savings accounts, medical savings accounts, and health reimbursement accounts under the assumptions that the repeal would affect only income tax liabilities, that these expenses would not be claimed as medical itemized deductions, and that there would be no behavioral changes in health insurance take-up and spending decisions. Estimates do not include microdynamics.
<b>Multipliers</b>	
All Children	Estimate of children’s share is based on unpublished analyses from the Urban Institute Health Policy Center’s HIPSM 2019 model and the NBER Tax Sim model.
<b>Notes</b>	
Projections	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health savings accounts, medical savings accounts, and health reimbursement accounts under the assumptions that the repeal would affect only income tax liabilities, that these expenses would not be claimed as medical itemized deductions, and that there would be no behavioral changes in health insurance take-up and spending decisions. Estimates do not include microdynamics.
Historical Estimates	Expenditures for earlier years, from 1975–2012, were taken from OMB’s <i>Analytical Perspectives</i> . In the absence of estimates of the children’s share of ESI in the past, we backcast from current multipliers, assuming changes proportional to the change in the share of the ESI-covered population that is under 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 the Urban–Brookings Tax Policy Center.
Changes Made This Year	None

Program	Premium Tax Credit (for health coverage)
<b>Program Description</b>	Beginning in 2014, the Affordable Care Act (ACA) will make available federal subsidies to eligible individuals for the purchase of health insurance through newly created health insurance exchanges. The premium tax credit, basic health program in selected states, and cost-sharing reductions are counted here. (Outlays and revenues from premium stabilization programs are largely offsetting, and have little spending on children, so they are excluded.)
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Nonrefundable Portion</i>
Total Program	\$9,000
All Children	\$136
	<i>Refundable Portion</i>
Total Program	\$48,583
All Children	\$734
<b>Multipliers</b>	<i>Nonrefundable Portion</i>
All Children	0.02
	<i>Refundable Portion</i>
	0.02
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The nonrefundable tax portion is taken from the detailed program table "Net Federal Subsidies Associated with Health Insurance Coverage, 2020 to 2030," accompanying CBO's March 2020 baseline. The refundable (outlay) portion is taken from OMB's <i>Historical Tables</i> , FY 2020, 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 2019 model.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Budget Projections (March 2020). The HIPSM model (described above) was used for the multiplier estimate.
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

## VII. Health Programs

Program	Medicaid
<b>Program Description</b>	See CFDA #93.778
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$405,260
All Children	\$98.203
<b>Multipliers</b>	
All Children	0.24
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 457.
Multipliers	
All Children	The multipliers are based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data (through 2015) by the Urban Institute's Health Policy Center and examination of the CBO projections and HHS Actuarial annual reports. The estimate includes all benefit payments to persons under 19, regardless of eligibility category (children, disabled, etc.). The MSIS data on Medicaid enrollees—tabulated by state and age, adjusted to C33 CMS-64 spending totals by service category, and multiplied the appropriate FMAP rates, by state—were used to calculate the federal share of spending on individuals under 19. The MSIS data are incomplete; for example, the 2015 data include data from only 20 states, though these represent more than half of all Medicaid expenditures. Where data were missing for a state, we used multipliers from the two most recent years of data for that state (i.e., 2011–12, 2012–13, or 2013–14). However, if the state with missing data opted to expand Medicaid, we assumed a decline in the share of children, based on observed declines in expansion states with 2015 data. The multiplier estimates through 2018 are based on this methodology; the multiplier for 2019 is based on the methodology described below under projections.
<b>Notes</b>	
Projections	Total outlays are from CBO's March 2020 Baseline. However, the share of expenditures going to children was assumed to change over time, following assumptions from the supplemental data accompanying CBO's March 2020 Baseline. Specifically, the multiplier was estimated assuming a combination of 100 percent of benefit payments to children, 16.2 percent of benefit payments to the disabled, and the children's share of administrative costs. The assumption of 16.2 percent of federal spending disabled benefits going to individuals younger than 19 is based on tabulations of MSIS data in 2013–15 as described above.
Historical Estimates	1970–85 expenditures were estimated by the authors of Kids' Share 2007. 1990–2004 estimates were provided by Mindy Cohen and Dawn Miller of the Urban Institute. 2005 estimates were provided by Alshadye Yemane of the Urban Institute; 2006–11 estimates were provided by Emily Lawson of the Urban Institute using the methodology described above for all children multipliers (except that for 2006–09, children's spending was estimated for total benefits, and the federal share was estimated using a national average FMAP rather than state-by-state FMAPs). Estimates for 2012–18 were estimated as described under multipliers for all children.
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

Program	Medicaid
	case they are included in our estimate. Estimates do not include disproportionate share hospital (payments).

Program	Vaccines for Children
<b>Program Description</b>	The Vaccines for Children (VFC) Program, established by Section 1928 of the Social Security Act in 1994, serves children through age 18 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 or Rural Health Clinics. Through VFC, the CDC provides funding to 61 state and local public health immunization programs that include all 50 states, six urban areas, and five US territories and protectorates. VFC funding supports the purchase of recommended pediatric and adolescent vaccines, development and management of the pediatric vaccine stockpile, and program operations ( <a href="http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf">http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf</a> ).
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$4,161
All Children	\$4,161
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 457.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental document "Detail of Spending and Enrollment for Medicaid for CBO's May 2019 Baseline" accompanying CBO's <i>Updated Budget Projections: 2019 to 2029</i> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

Program	Maternal and Child Health Block Grant
<b>Program Description</b>	See CFDA #93.994
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$675
All Children	\$530
<b>Multipliers</b>	
All Children	0.79
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Department of Health and Human Services FY 2021 Budget in Brief, p. 29. Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2021-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2021-budget-in-brief.pdf</a> .
Multipliers	
All Children	Expenditure data for FY 2018 by class of individuals served are available at the Maternal and Child Health Bureau's website ( <a href="https://mchb.tvisdata.hrsa.gov">https://mchb.tvisdata.hrsa.gov</a> ). The multiplier represents the percent of benefits going to children from birth to age 18, and excludes those older than 18, pregnant women, and the "all others" category. This data source lags by one year, so we use an average of the previous three years' multipliers for the current year. Program dollars for children in the ages 1 to 21 class of individuals are not broken down by age. Thus, expenditures are assumed to be spread evenly across all children ages 1 to 21, that is, 18/21 of spending on children ages 1 to 21. Program dollars for the children with special health care needs (CSHCN) are also not broken down by age. Based on estimates from the 2011–12 National Survey of Children with Special Health Care Needs, CSHCN spending is assumed to be spread approximately evenly across CSHCN children by age. Thus, expenditures are allocated proportionally for CSHCN, from birth to age 18, that is, 19/22 of spending on CSHCN ages 0 to 21.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . The 2008 MCHBG multiplier is applied to all previous years, as the block grant covers pregnant women and those older than 18.
Changes Made This Year	None

Program	Immunization
<b>Program Description</b>	See CFDA #93.268
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$608
All Children	\$553
<b>Multipliers</b>	
All Children	0.91
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Expenditures for 2019 were found in the Budget Detail Table from CDC's FY 2021 Congressional Justification, available here: <a href="https://www.cdc.gov/budget/fy2021/congressional-justification.html">https://www.cdc.gov/budget/fy2021/congressional-justification.html</a> .
Multipliers	
All Children	According to the CDC, "In 2010, nine percent of Section 317 funding was used to purchase adult vaccines." Therefore, we use a multiplier of 0.91 for all children under 19 ( <a href="http://www.cdc.gov/vaccines/vac-gen/policies/ipom/downloads/chp-07-adult-iz.pdf">http://www.cdc.gov/vaccines/vac-gen/policies/ipom/downloads/chp-07-adult-iz.pdf</a> ). An update of this statistic was not readily available.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . Outlays for FY 2005–08 are available in CDC's <i>Justification of Estimates for Appropriation Committees</i> , FY 2010, pp. 39 and 53. Subsequent outlays are from each year's <i>CDC Justification of Estimates for Appropriation Committees</i> document.
Changes Made This Year	None



<b>Program</b>		<b>Children's Mental Health Services</b>
<b>Program Description</b>		Children's Mental Health Services promotes and ensures the mental health needs of children and their families are met within the context of community-based systems of care. See <a href="http://mentalhealth.samhsa.gov/child/childhealth.asp">http://mentalhealth.samhsa.gov/child/childhealth.asp</a> .
<b>Categories</b>		
Major Program Area		Health
Eligibility Limitations		Not Means-Tested
Benefit Type		In-Kind
Spending Type		Discretionary
<b>Expenditures (millions)</b>		
Total Program		\$125
All Children		\$121
<b>Multipliers</b>		
All Children		0.97
<b>Data Sources &amp; Methodology</b>		
Program Expenditures		Expenditures for 2019 were found in the Budget Detail Table from SAMHSA's FY 2021 Congressional Justification, available here: <a href="https://www.samhsa.gov/budget/fy-2021-budget">https://www.samhsa.gov/budget/fy-2021-budget</a> .
Multipliers		
All Children		Multiplier provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services. Since the latest estimate available was for FY 2018, the FY 2019 multiplier was calculated as an average of the multiplier for years 2016–18.
<b>Notes</b>		
Projections		Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
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	<p>See CFDA #93.926</p> <p>Each year the Maternal and Child Health Bureau (MCHB) awards nearly 900 discretionary grants that help to ensure quality health care is available to the maternal and child health (MCH) population, which includes all of the nation's women, infants, children, adolescents, and their families, including fathers and children with special health care needs.</p>
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$122
All Children	\$46
<b>Multipliers</b>	
All Children	0.38
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<p>Department of Health and Human Services FY 2021 Budget in Brief, p. 28. Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2021-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2021-budget-in-brief.pdf</a>.</p>
<b>Multipliers</b>	
All Children	<p>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 are taken from the Health Resources and Services Administration Discretionary Grant Information System for the Maternal and Child Health Program (HRSA DGIS). Within program data, we use the "Individuals Served" table for the "Healthy Start: Eliminating Racial/Ethnic Disparities" program, found here: <a href="https://mchdata.hrsa.gov/dgisreports/ProgramData/ProgramReports.aspx?Report=IndvServedMenu">https://mchdata.hrsa.gov/dgisreports/ProgramData/ProgramReports.aspx?Report=IndvServedMenu</a>. We also use the "Budget by Class of Individuals Served for the Most Recent Application Year" table within program data for the "Healthy Start: Eliminating Racial/Ethnic Disparities" program, found here: <a href="https://mchdata.hrsa.gov/DGISReports/Financial/FinancialReports.aspx?Report=IndvFundByProgram">https://mchdata.hrsa.gov/DGISReports/Financial/FinancialReports.aspx?Report=IndvFundByProgram</a>. The latest data are for FY 2016. Multipliers for FY 2017, FY 2018, and FY 2019 are an average of the previous three years/ multipliers.</p>
<b>Notes</b>	
Projections	<p>Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a>.</p>
Historical Estimates	<p>Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i>. 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.</p>
Changes Made This Year	<p>We updated how we calculated the all children multiplier to account for the differential costs of disparate MCH populations by weighting by the amount budgeted to each MCH population.</p>

Program	CHIP
<b>Program Description</b>	See CFDA #93.767
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$17,689
All Children	\$16,777
<b>Multipliers</b>	
All Children	0.95
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 462.
Multipliers	
All Children	We used 2016 CHIP enrollment data from MACPAC ( <a href="https://www.macpac.gov/publication/state-childrens-health-insurance-program-chip-fact-sheet/">https://www.macpac.gov/publication/state-childrens-health-insurance-program-chip-fact-sheet/</a> ) to calculate the percentage of enrollees from birth to age 18. We adjusted for the fact that per capita expenditures on adults are higher than on children, based on MACSTATS data on Medicaid spending for nondisabled children and for nondisabled, nonsenior adults (December 2018 edition of the MACStats: Medicaid and CHIP Data Book, EXHIBIT 19. Medicaid Benefit Spending Per Full-Year Equivalent (FYE) Enrollee by Eligibility Group and Service Category, FY 2013). Multipliers for FY 2017, FY 2018, and FY 2019 are an average of the previous three years' multipliers.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . Multiplier methodology described above was followed using similar enrollment data for all relevant years. For 2010–12, enrollment data used for the multiplier and the per capita expenditure adjustment are from MACStats. For earlier years, enrollment data are from the Kaiser Family Foundation and the per capita adjustment based on data from a GAO report ( <a href="http://www.gao.gov/new.items/d0850.pdf">http://www.gao.gov/new.items/d0850.pdf</a> ).
Changes Made This Year	None
Other	See notes on Medicaid regarding birth and delivery costs.

Program	Birth Defects/Developmental Disabilities
<b>Program Description</b>	The mission of the National Center for Birth Defects and Developmental Disabilities Programs includes monitoring rates and trends, conducting research on causes, facilitating evidence-based prevention, and intervention activities for birth defects, developmental disabilities, and child development.
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$145
All Children	\$112
<b>Multipliers</b>	
All Children	0.77
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 446–47.
Multipliers	
All Children	Estimates for FY 2019 for the percent of spending on participants from birth to age 18 were provided on April 1, 2020, by Misha (Nikki) Walker at CDC.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays for 2002–04 are available in OMB's <i>Appendix to the Federal Budget</i> . 2001 and 2005 estimates were provided by Maggie Kelly at CDC. Data for 2006 and 2007 are taken from the CDC's Budget Tables for FY 2008 and FY 2009, respectively. Subsequent data are taken from OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

Program	Children's Graduate Medical Education (GME)
<b>Program Description</b>	See CFDA #93.255
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$323
All Children	\$323
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Department of Health and Human Services FY 2021 Budget in Brief, p. 28. Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2021-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2021-budget-in-brief.pdf</a> .
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

Program	Lead Hazard Reduction
<b>Program Description</b>	See CFDA #14.905
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$95
All Children	\$95
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 609.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

<b>Program</b>		<b>Home Visiting Programs</b>
<b>Program Description</b>	See CFDA 93.505	
<b>Categories</b>		
Major Program Area	Health	
Eligibility Limitations	Not Means-Tested	
Benefit Type	In-Kind	
Spending Type	Mandatory	
<b>Expenditures (millions)</b>		
Total Program	\$384	
All Children	\$384	
<b>Multipliers</b>		
All Children	1.00	
<b>Data Sources &amp; Methodology</b>		
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 439.	
Multipliers		
All Children	We assume that all benefits go to children from birth to age 18.	
<b>Notes</b>		
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .	
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .	
Changes Made This Year	None	

## VIII. Social Services Programs

Program	Social Services Block Grant
<b>Program Description</b>	See CFDA #93.667
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$1,565
All Children	\$920
<b>Multipliers</b>	
All Children	0.59
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 483.
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 2017 ( <a href="https://www.acf.hhs.gov/sites/default/files/ocs/rpt_ssbg_annual_report_fy2017.pdf">https://www.acf.hhs.gov/sites/default/files/ocs/rpt_ssbg_annual_report_fy2017.pdf</a> ), and future multipliers are based on an average of the previous three years' multipliers. In FY 2013, this program contained a line item for Hurricane Sandy funding; the same multiplier was used for this as for general SSBG funding, due to the information provided here: <a href="http://www.acf.hhs.gov/programs/ocs/resource/ssbg-qas-2013-sandy-supplemental">http://www.acf.hhs.gov/programs/ocs/resource/ssbg-qas-2013-sandy-supplemental</a> .
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Program expenditures were obtained from OMB's <i>Appendix to the Federal Budget</i> , earlier years. Multipliers from 2001 to 2012 were derived using data from the Social Services Block Grant Program Annual Reports. For 1995–2000, multiplier data are from the 2000 and 2004 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
<b>Program Description</b>	See CFDA #93.569
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$659
All Children	\$245
<b>Multipliers</b>	
All Children	0.37
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 483.
Multipliers	
All Children	Estimates are calculated for all children under age 18. The multiplier is based on the proportion of clients from birth to age 17 served by the CSBG. Data were obtained from The National Association for State Community Services Programs CSBG National Performance Update (formerly known as the annual report). The most recent data are for Fiscal Year 2017 <a href="https://nascsp.org/wp-content/uploads/2019/11/2017-Performance-Update_For-Final-Review_Final.pdf">https://nascsp.org/wp-content/uploads/2019/11/2017-Performance-Update_For-Final-Review_Final.pdf</a> ). Future year multipliers are based on an average of the past three years' multipliers.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Program expenditures were obtained from OMB's <i>Appendix to the Federal Budget</i> , earlier years. Data are not available to estimate multipliers for 1985 and 1990, so we use a three-year rolling average of multipliers from available years.
Changes Made This Year	None



Program	Children and Families Services Programs
<b>Program Description</b>	This program funds a wide range of services aimed at assisting children and families in crisis. We selected programs that we determined were focused on children. Examples include programs serving runaway and homeless children, community-based child abuse prevention and child abuse state grants, abandoned infants assistance, and Native American programs.
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$372
All Children	\$372
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, pp. 483–84. 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 we determined were not targeted toward children.
Multipliers	
All Children	We only included programs within this Treasury account that were targeted toward children. Among these selected programs, we assumed all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. Information is not available for 1960 and 1970 (Hargrove 1995). Also, "adoption opportunities"—activities to eliminate barriers to adoption—were included in this program each year except 1985, when they were included with the foster care and adoption assistance programs (OMB 1986a, I-K49). In 1985, we included adoption opportunities in this program to be consistent with other years.
Changes Made This Year	None

Program	Child Welfare Services & Training
<b>Program Description</b>	<p>Children's Mental Health Services promotes and ensures the mental health needs of children and their families are met within the context of community-based systems of care. See <a href="http://mentalhealth.samhsa.gov/child/childhealth.asp">http://mentalhealth.samhsa.gov/child/childhealth.asp</a>.</p> <p>See CFDA #93.648 (Child Welfare Training)</p>
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$272
All Children	\$272
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 483. This item is a pair of line items under "Children and Families Services Programs."
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. In 1975, we used the "services" and "training" lines under Public Assistance programs within Social and Rehabilitation Service (with AFDC, Medicaid, etc.). In 1980, we used the "services" line from Grants to States for Social Services and the "training" line from Human Development Services.
Changes Made This Year	None

Program	Violent Crime Reduction Programs
<b>Program Description</b>	Program no longer exists as a separate program.
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	N/A
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Program no longer exists as a separate program. It is part of Family violence prevention and services.
Multipliers	
<b>Notes</b>	
Projections	N/A
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. For 1995–2000, OMB's <i>Appendix to the Federal Budget</i> provides data on the division of funds between women's shelters and youth programs. We divided benefits for children by total benefits. Data are unavailable for 2001–05, so we used the average of the 1998, 1999, and 2000 multipliers as an estimate.
Changes Made This Year	None

Program	Foster Care
<b>Program Description</b>	See CFDA #93.658
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$5,255
All Children	\$5,203
<b>Multipliers</b>	
All Children	0.99
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 485. 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 foster youth until their 21st birthday. We estimate that 1 percent of Title IV-E payments for foster care may be to children ages 19 to 20, based on AFCARS data on young people served, information on placements by age, information on payments by placement, and data from the National Resource Center on Youth Development on the number of states serving older young people with federal payments.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's May 2020 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	Guardianship
<b>Program Description</b>	See CFDA #93.090
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$190
All Children	\$190
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 485. 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. Young people ages 18 to 21 can get guardianship assistance if disabled, or if the guardianship was established at age 16 and up. But according to the AFCARS table "Children Exiting Foster Care during FY 2016," not many young people existing in foster care are ages 16 and up, and not many who exit care enter into guardianship. Even if this small population received assistance, it would be for a short time. It is safe to assume a multiplier of 1.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2020 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	Adoption Assistance
<b>Program Description</b>	See CFDA #93.659
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$3,007
All Children	\$3,007
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 485. 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 disabled, or if they were adopted at ages 16 and up. But according to the AFCARS table "Children Adopted with Public Agency Involvement in FY 2016," only 3% are adopted at age 16 or older. Even if they got assistance, it would be for a short time. It is safe to assume a multiplier of 1.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2020 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	Independent Living/Chafee
<b>Program Description</b>	See CFDA #93.674
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$142
All Children	\$83
<b>Multipliers</b>	
All Children	0.58
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2021, p. 485. 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 multiplier for FY 2013, the latest year for which data are available, is gathered from the "Served Population by Age, FFY 2013" table in Highlights from the National Youth in Transition Database (NYTD), Federal Fiscal Year 2013 ( <a href="http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf">http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf</a> ). The multipliers from FY 2000 to 2011 are smoothed into a progression from 1 to the FY 2012 multiplier, which was also gathered from an NYTD data brief. The FY 2014-19 multipliers are an average of the previous three years' multipliers.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2020 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."
Changes Made This Year	None

Program	PREP and Abstinence Education
Program Description	See CFDA #93.235 See CFDA #93.092
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$120
All Children	\$120
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, pp. 479–80.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

Program	Juvenile Justice
Program Description	See CFDA #16.540
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$168
All Children	\$168
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 757.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. Outlays for 1975 are not available. The program was part of a block grant program (matching grants to improve and strengthen law enforcement) under the Law Enforcement Assistance Administration (OMB 1975). This program was listed as a line item in Justice Assistance until FY 1997. Thereafter, it is listed as a separate program. For FY 1997, it is listed as both, so we sum these expenditures.
Changes Made This Year	None



Program	Missing Children
<b>Program Description</b>	See CFDA #16.543
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$80
All Children	\$80
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 757.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 17.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	Promoting Safe and Stable Families
<b>Program Description</b>	See CFDA #93.556
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$362
All Children	\$362
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 479–80.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	Children's Research and Technical Assistance
<b>Program Description</b>	See CFDA #93.595
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$36
All Children	\$36
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 485.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	Unaccompanied Alien Children
<b>Program Description</b>	See CFDA #93.676
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$2,088
All Children	\$2,088
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 478.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	Program was added this year.

# IX. Early Care and Education Programs

Program	Preschool Development Grants
<b>Program Description</b>	See CFDA #84.419
<b>Categories</b>	
Major Program Area	Early Care and Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$249
All Children	\$249
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 483.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	Head Start
<b>Program Description</b>	See CFDA #93.600; note that this includes funding for Early Head Start.
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$9,590
All Children	\$9,590
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 483.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. The budget figure for 1965 is from the National Head Start Association (Ketch 1995).
Changes Made This Year	None

Program	Child Care and Development Block Grant
<b>Program Description</b>	See CFDA #93.575
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$3,918
All Children	\$3,918
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 481.
Multipliers	
All Children	We assume this program provides benefits only to children. Benefits are provided to children under 13 and children with disabilities under 19.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>		<b>Child Care Entitlement to the States</b>
<b>Program Description</b>	See CFDA #93.596	
<b>Categories</b>		
Major Program Area	Social Services	
Eligibility Limitations	Means-Tested	
Benefit Type	In-Kind	
Spending Type	Mandatory	
<b>Expenditures (millions)</b>		
Total Program	\$3,244	
All Children	\$3,244	
<b>Multipliers</b>		
All Children	1.00	
<b>Data Sources &amp; Methodology</b>		
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 480.	
Multipliers		
All Children	We assume this program only provides benefits to children. Benefits are provided to children under 13 and children with disabilities under 19.	
<b>Notes</b>		
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .	
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.	
Changes Made This Year	None	

# X. Education Programs

Program	DoD Dependents' Schools Abroad
<b>Program Description</b>	Because military families are often expected to live abroad in areas where quality schools may be difficult to find, the Department of Defense (DoD) is required to provide the opportunity for military dependents to receive a quality education. The Department of Defense Education Activity (DoDEA) is the civilian agency of the US Department of Defense that operates these DoD schools. DoDEA operates more than 200 public schools in 15 districts located in 13 foreign countries, seven states, Guam, and Puerto Rico ( <a href="http://www.DoDEA.edu">www.DoDEA.edu</a> ).
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,254
All Children	\$1,254
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	We gathered data on expenditures from the Fiscal Year 2021 President's Budget Department of Defense Dependents Education (DoDDE), table III. Financial Summary (\$ in thousands) ( <a href="https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2021/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/Volume_1_Part_1.pdf">https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2021/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/Volume_1_Part_1.pdf</a> ).
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.
Historical Estimates	<i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 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
<b>Program Description</b>	See CFDA #84.041
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,421
All Children	\$1,421
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 348.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	<i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (years represent the year in the title of the Digests, not the publication year) and OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Career, Technical, and Adult Education (formerly "Vocational [and Adult] Education")	
<b>Program</b>	
<b>Program Description</b>	See CFDA #84.048
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,798
All Children	\$801
<b>Multipliers</b>	
All Children	0.45
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 355.
Multipliers	
All Children	<p>The overall multiplier is based on a weighted average of program obligations, using 0.63 for career and technical (vocational) education and 0.10 for adult education.</p> <p>Career and Technical Education (CTE): <i>The Carl D. Perkins Career and Technical Education Act Final Report to Congress</i> (<a href="http://www2.ed.gov/about/offices/list/oepd/ppss/reports.html#cte">http://www2.ed.gov/about/offices/list/oepd/ppss/reports.html#cte</a>. -p. 39) indicates that 64 percent of federal funds went to secondary schools in FY 2014 (Exhibit 3.3. "Estimated spending on high schools from Perkins funds and from ESEA Title I funds, FY 2001 and FY 2014, in constant 2014 dollars").</p> <p>Adult education: we use the percentage of 16–18-year-olds enrolled, which is detailed in the <i>Adult Education and Family Literacy Act Report to Congress</i>, "Appendix C Number of Young Adults Aged 16–18 Enrolled and Percentage of Total Participants in Adult Education by State, From Program Year 2009–10 to Program Year 2011–12" (<a href="http://www2.ed.gov/about/offices/list/ovae/resource/octae-aefla-2011-2012.pdf">http://www2.ed.gov/about/offices/list/ovae/resource/octae-aefla-2011-2012.pdf</a>) to weight program obligations. The latest report is from program year 2011–12.</p>
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	<i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (years represent the year in the title of the Digests, not the publication year) and OMB's <i>Appendix to the Federal Budget</i> , earlier years. For the pre-1999 all children multipliers, we use the average of the three following years (for example, the 1998 multiplier is calculated by averaging multipliers from 1999, 2000, and 2001).
Changes Made This Year	None



<b>Program</b>		<b>Education for the Disadvantaged (Title I)</b>
<b>Program Description</b>		See CFDA #84.010 (Title 1 Grants to Local Education Agencies) Includes CFDA #84.011 (Migrant education) Includes CFDA #84.377 (School Improvement Grants) Includes several smaller reading programs
<b>Categories</b>		
Major Program Area		Education
Eligibility Limitations		Means-Tested
Benefit Type		In-Kind
Spending Type		Discretionary
<b>Expenditures (millions)</b>		
Total Program		\$16,263
All Children		\$16,263
<b>Multipliers</b>		
All Children		1.00
<b>Data Sources &amp; Methodology</b>		
Program Expenditures		OMB's <i>Appendix to the Federal Budget, FY 2021</i> , p. 347.
Multipliers		
All Children		We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>		
Projections		Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates		<i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year		None

Program	School Improvement/Education Improvement
<b>Program Description</b>	Includes CFDA 84.367 (Improving Teacher Quality State Grants) Includes Math and Science Partnerships Includes CFDA 84.287 (Twenty First Century Community Learning Centers) Includes state assessments, rural education, education for homeless children and young people, and other programs.
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$4,747
All Children	\$4,747
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 349.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	<i>Digest of Education Statistics 1981 and 1998</i> (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , 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
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,309
All Children	\$1,160
<b>Multipliers</b>	<i>Department of Education</i>
All Children	1.00
	<i>Bureau of Indian Affairs Schools</i>
All Children	0.84
	<i>Johnson-O'Malley assistance</i>
All Children	1.00
	<i>Education construction</i>
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	For DOE Indian Education: OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 350. For Bureau of Indian Affairs Schools (which includes Johnson-O'Malley) and Education Construction: data were gathered from highlights of fiscal year 2021: The Interior Budget in Brief ( <a href="https://www.doi.gov/sites/doi.gov/files/uploads/fy2021-bib-bh107.pdf">https://www.doi.gov/sites/doi.gov/files/uploads/fy2021-bib-bh107.pdf</a> ), within the section on Indian Affairs, pages BH-112 and BH-114.
Multipliers	
All Children	We assume that benefits from Department of Education funding for Indian Schools, Johnson-O'Malley assistance, and BIA funding for education construction are directed toward children in elementary and secondary school, meaning a multiplier of 1. BIA education funding covers elementary, secondary, and postsecondary education, so we include expenditures only for elementary and secondary education and the proportional share of education management.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	<i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (years represent the year in the title of the Digests, not the publication year); OMB's <i>Appendix to the Federal Budget</i> , prior years; and the <i>Interior Budget in Brief</i> . The share of BIA funding for elementary and secondary education was calculated using information from the Department of Interior Budget Request for Indian Affairs.
Changes Made This Year	None

Program	English Language Acquisition
<b>Program Description</b>	See CFDA #84.365
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$749
All Children	\$749
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 351.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	<i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , FY 2006–16.
Changes Made This Year	None

Program	Special Education
<b>Program Description</b>	See CFDA #84.027 Includes Early Intervention Services
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$13,180
All Children	\$13,180
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget, FY 2021</i> , p. 352.
Multipliers	
All Children	We assume all benefits are directed to children. Children include young people being served by the program through age 21.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Data for 1965 are available in <i>Digest of Education Statistics 2002</i> . Data for 1970–95 and 2003–04 are available in <i>Digest of Education Statistics 2005</i> . Subsequent outlays are taken from OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	DoD Domestic Schools
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 ( <i>A Study of Schools Serving Military Families in the U.S.</i> , US Department of Defense, 1997). This program is also called “Section VI Schools” and “Domestic Dependent Elementary and Secondary Schools” (DDESS).
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$568
All Children	\$568
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	We gathered data on expenditures from the Fiscal Year 2021 President’s Budget Department of Defense Dependents Education (DoDDE), table III. Financial Summary (\$ in thousands) ( <a href="https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2021/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/Volume_1_Part_1.pdf">https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2021/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/Volume_1_Part_1.pdf</a> ).
Multipliers	
All Children	We assume that benefits are directed to 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	<i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (years represent the year in the title of the Digests, not the publication year) and prior years.
Changes Made This Year	None

Program	Institute of Education Sciences
<b>Program Description</b>	Includes CFDA 84.305 Includes CFDA 84.372 Includes CFDA 84.324
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$651
All Children	\$443
<b>Multipliers</b>	
All Children	0.68
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 379.
Multipliers	
All Children	Because some of these funds are used to support higher education, our multiplier is students ages 18 and under as a proportion of all students. The multiplier source is the US Census Bureau's CPS Data on School Enrollment, table 1. Enrollment Status of the Population 3 Years Old and Over, by Sex, Age, Race, Hispanic Origin, Foreign Born, and Foreign-Born Parentage: October 2018 ( <a href="https://www.census.gov/data/tables/2018/demo/school-enrollment/2018-cps.html">https://www.census.gov/data/tables/2018/demo/school-enrollment/2018-cps.html</a> ).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

Program	Innovation & Improvement
<b>Program Description</b>	Includes CFDA #84.215 (Fund for the Improvement of Education) Includes CFDA #84.282 (Charter Schools) Includes CFDA #84.374 (Teacher Incentive Fund—Recovery Act) Also includes several smaller programs
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,004
All Children	\$1,004
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget, FY 2021</i> , p. 350.
Multipliers	
All Children	We assume that benefits are directed to children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured. Although direct beneficiaries of Fund for the Improvement of Education funds may include institutions of higher education, their use of the funds is for the benefit of elementary and secondary students.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None



<b>Program</b>		<b>Safe Schools &amp; Citizenship Education/Supporting Student Success</b>
<b>Program Description</b>		Includes Safe and Drug-Free Schools and Communities Includes elementary and secondary school counseling Includes physical education program Includes Promise Neighborhoods
<b>Categories</b>		
Major Program Area		Education
Eligibility Limitations		Not Means-Tested
Benefit Type		In-Kind
Spending Type		Discretionary
<b>Expenditures (millions)</b>		
Total Program		\$160
All Children		\$160
<b>Multipliers</b>		
All Children		1.00
<b>Data Sources &amp; Methodology</b>		
Program Expenditures		OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 349.
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 Neighborhoods spending goes to children.
<b>Notes</b>		
Projections		Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates		Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year		None

Program	Junior R.O.T.C.
<b>Program Description</b>	"A program that introduces students to the theory and practice of military science, life in the U.S. Army, and prepares them for cadet status. Programs are offered as adjuncts to regular high school" (Army ROTC: Overview, US Department of Defense, 2008, <a href="https://www.usarmyjrotc.com/jrotc/dt">https://www.usarmyjrotc.com/jrotc/dt</a> ).
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$392
All Children	\$392
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Expenditures are gathered from Department of Defense FY 2020 budget documents ( <a href="http://comptroller.defense.gov/Budget-Materials/Budget2020/">http://comptroller.defense.gov/Budget-Materials/Budget2020/</a> ). Two Excel documents are used: Military Personnel Programs (M-1) and Operation and Maintenance Programs (O-1). We sum the line items for Junior ROTC.
Multipliers	
All Children	The program serves high school students. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.
Historical Estimates	<i>Digest of Education Statistics</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 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

# XI. Training Programs

Program	Job Corps
<b>Program Description</b>	The Job Corps was initially authorized in 1964 under the Economic Opportunity Act (Public Law 106-222). Since 1982, it has been authorized under the Job Training Partnership Act. The program serves economically disadvantaged young people ages 14 to 24. Young people are placed in a residential setting and provided with "basic education, vocational skill training, work experience, counseling, health care, and other supportive services" ( <i>Overview of Entitlement Programs: 2004 Green Book</i> , Committee on Ways and Means, p. 833).
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,523
All Children	\$652
<b>Multipliers</b>	
All Children	0.43
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2021, p. 766.
Multipliers	
All Children	We obtained estimates of the proportion of participants who are children 19 and under from Shao Zhang at the Department of Labor. Multiplier for 2019 is an average of the 2016–19 multipliers.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	For years before 1995, program cost information was provided by the US Department of Labor, Employment and Training Administration (Puterbaugh 1995). For years after 1995, we used OMB's <i>Appendix to the Federal Budget</i> . We obtained data to calculate multipliers from Shao Zhang at the Department of Labor.
Changes Made This Year	None

<b>Program</b>	<b>Reintegration of Ex-Offenders</b>
<b>Program Description</b>	See CFDA #17.270
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$45
All Children	\$16
<b>Multipliers</b>	
All Children	0.36
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2018 is based on program year 2018 (July 2018 to June 2019).
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year 2018, associated with fiscal year 2016.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None
Other	Before 2008, known as "Youth Offender Grants."

<b>Program</b>		<b>WIA Youth Formula Grants</b>
<b>Program Description</b>		See CFDA #17.259
<b>Categories</b>		
Major Program Area		Training
Eligibility Limitations		Means-Tested
Benefit Type		In-Kind
Spending Type		Discretionary
<b>Expenditures (millions)</b>		
Total Program		\$852
All Children		\$446
<b>Multipliers</b>		
All Children		0.52
<b>Data Sources &amp; Methodology</b>		
Program Expenditures		David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2018 are based on program year 2018 (July 2018 to June 2019).
Multipliers		
All Children		We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on program year 2017, associated with fiscal year 2018.
<b>Notes</b>		
Projections		Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates		David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year		None

Program	YouthBuild Grants
<b>Program Description</b>	See CFDA #17.274
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$77
All Children	\$36
<b>Multipliers</b>	
All Children	0.46
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2019 are based on program year 2018 (July 2018 to June 2019).
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year 2018, associated with the fiscal year 2019.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Baseline Budget Projections as of March 6, 2020 (March 19, 2020). <a href="https://www.cbo.gov/publication/56268">https://www.cbo.gov/publication/56268</a> .
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None

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For more information on the *Kids' Share* project, see Heather Hahn, Cary Lou, Julia B. Isaacs, Eleanor Lauderback, Hannah Daly, and C. Eugene Steuerle, *Kids' Share 2020: Report on Federal Expenditures on Children through 2019 and Future Projections* (<https://urbn.is/39BtSwe>).



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