

Data Appendix to *Kids' Share 2017: Report on Federal Expenditures on Children through 2016 and Future Projections and Spending on Children Ages 8 and Younger*

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I. Introduction

This appendix describes the data and methodology used to estimate federal program and tax expenditures on children in *Kids' Share 2017: Report on Federal Expenditures on Children through 2016 and Future Projections*. It also describes the data and methodology used for the estimates presented in a second report released in 2017, *Spending on Children Ages 8 and Younger*. It updates data appendixes associated with prior *Kids' Share* reports.¹

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 benefiting 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 2018* (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. For the report on *Spending on Children Ages 8 and Younger*, we included an additional step to estimate the share of children's benefits expended on children ages 8 and younger. Each of these steps is described further below. We also explain the data and assumptions used to generate projections, briefly describe the sources for our state and local estimates and our estimates of spending on the elderly, and specify how our methodology has changed from previous *Kids' Share* reports.

Section II presents a summary table of expenditures in 2016, detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–X contain descriptions of specific data sources, calculations, and methodological assumptions made for each program included. 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 XI. The web addresses cited in this document are current as of July 2017.

¹ See Steele et al. (2014, 2016); Toran et al. (2012); Rennane et al. (2010, 2011); Kent et al. (2010); Reynolds et al. (2007, 2008); and Clark et al. (2000).

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 direct spending 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—as detailed in sections III–X—so we do not include 18-year-olds in these cases.

To be included in this analysis, a program must have reached 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 federal *outlays*—the share of the federal budget spent on children, federal versus state or local spending on children, and outlays for children versus the elderly. 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 program 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 both reports, we note where our analysis focuses on outlays only and where it broadens to include reductions in taxes. Even when analysis is restricted to 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 2018* 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.² 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 2016. Most historical expenditure data come from earlier budget appendices or from information obtained directly from federal agencies.

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

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

² We make exceptions in cases where some programs in an account had a larger than normal appropriation in one year with effects on outlays over several years, as occurred with several programs under the American Recovery and Reinvestment Act of 2009.

3. housing (e.g., Section 8 low-income housing assistance and the Low-Income Home Energy Assistance Program)
4. income security (e.g., TANF and SSI)
5. 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)
10. tax expenditures, or reductions in a family’s tax liability, 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) and 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. Although the summary table and the *Kids’ Share 2017* report generally use these 10 categories, this appendix has only 8 categories (detailed in sections III–X). The two tax-related categories are considered one “tax provision” category for purposes of data collection, and data on early education and care programs are collected along with social services programs. For the *Spending on Children Ages 8 and Younger* report, we also combine “education” and “early education and care” into a single “education and child care” category.

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 number of children and number of adults | Benefit size dependent on presence or number of children | Benefit size unaffected by number of children |
| 100% of expenditures | Share of expenditures | Share of expenditures | 100% of expenditures | Share of expenditures | Share of expenditures | No expenditures |
| Most education programs, child support enforcement, immunization, Head Start, adoption assistance, child welfare, child and family services programs, child care programs, juvenile justice, missing children, etc. | Medicaid, CHIP, Maternal and Child Health Bureau, Social Services Block Grant, Community Services Block Grant, Job Corps, vocational and adult education, etc. | Social Security, SSI, Railroad Retirement, etc. | EITC, ^a child tax credit, dependent exemption, employer-provided child care, etc. | TANF, etc. | SNAP/food stamps, veterans' benefits, public housing, Low Income Home Energy Assistance Program, etc. | Unemployment benefits, workers' compensation, Making Work Pay and other tax credits not tied to number of children, etc. |

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

^a Spending on childless EITC units (3 percent of total) is excluded.

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 the *Annual Statistical Supplement to the Social Security Bulletin* (various years) and reports from the agencies that administer the programs. 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 2014 Current Population Survey, augmented as described above to adjust for underreporting, and some data come from direct tabulations of the 2015 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 Estimating Program Spending on Children Ages 8 and Younger

To calculate the share of spending on children ages 8 and younger, we used similar methods and data sources to those used for calculating the share of program resources dedicated to children. This includes data from agency reports or websites, unpublished tabulations of administrative or survey data generated by other Urban researchers, and estimates from Urban's simulation models. In cases where data were reported for different age groups (i.e., birth to 5, 6–11, and 12–18), we used interpolation methods to estimate spending on those from birth to age 8. We used data from the most recent year available to estimate allocations for 2016, and historical data to estimate allocations in 2006.

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 2014. Estimates for 1998 to 2008 are drawn from the Rockefeller Institute State Funding Database, as described in Billen and colleagues (2007); estimates for 2009–14 are generated 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 2012–June 2013) for education programs, the federal fiscal year (October 2012–September 2013) 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.

Most of these programs, with the exceptions of Medicaid, TANF, and CHIP, are assumed to allot 100 percent of their spending to children. 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 for CHIP.

To update state estimates for 2009–14, 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, 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 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 state by state federal EITC spending for tax years 2013 (IRS 2015) by each state's state EITC spending as a share of federal spending in that state (TPC 2017) and adjust each state's estimate down 10 percent to arrive at an estimate for fiscal year 2014. We follow the same process for fiscal years 2009–13.

Methods for Elderly Spending

Our primary focus is on expenditures on children, but a few figures in *Kids' Share 2017* include estimates of spending on the elderly. 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 age 65 or older. We do not attempt to estimate tax expenditures on the elderly, so our comparisons to spending on children are limited to outlays.

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

Estimates of outlays come from the *Appendix, Budget of the United States Government* (various years) and historical tables provided by OMB. The percentage going to individuals age 65 or older for Medicare, Medicaid, Social Security, and SSI was taken from the *Annual Statistical Supplement to the Social Security Bulletin*. Our methodology for estimating the share of a program that goes to the elderly population is similar to our methodology for estimating spending on children. We subtract spending on children and 18- to 64-year-old disabled adults to estimate the share of Social Security, Medicare, and Medicaid spending that goes to the elderly. Estimates for other programs generally rely on program data from respective agencies or a related CBO report. Calculations of state and local spending, which includes spending on Medicaid and SSI supplemental benefits, also come from the *Annual Statistical Supplement to the Social Security Bulletin*.

Methods for Projections

To predict trends for spending on children, we primarily use CBO's projections from *An Update to the Budget and Economic Outlook: 2017 to 2027*. 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.

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 subject to the spending caps of the Budget Control Act of 2011), 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, published on the CBO website as supplemental data to the current baseline. These programs

include Social Security, SNAP, Medicaid, child nutrition, child support enforcement, foster care and adoption assistance, SSI, and TANF. For smaller mandatory programs, we asked CBO staff for unpublished baseline data or made simplifying assumptions to project program growth. 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 2016.

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.

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.

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 serving both children and adults, we generally assume that the share of spending directed to children will remain constant for each program from 2017 to 2027. For Medicaid, Social Security, and SSI, however, we use CBO’s detailed projections by age group. 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.

Conclusion

The section that follows contains a summary table of expenditures in 2016 detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–X 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 2016

| | Multiplier | | Expenditures (millions) | | |
|-------------------------------------------------|--------------|----------|-------------------------|----------------|----------------|
| | All Children | Ages 0-8 | Total | All Children | Ages 0-8 |
| TOTAL | | | 1,838,098 | 485,873 | 246,032 |
| INCOME SECURITY | | | 1,096,697 | 58,649 | 20,588 |
| Social Security | | | | | |
| Old Age and Survivors' Trust Fund | 0.02 | 0.16 | 769,801 | 14,026 | 2,180 |
| Disability Trust Fund | 0.05 | 0.19 | 146,272 | 6,789 | 1,260 |
| AFDC/TANF (Cash assistance) | 0.77 | 0.59 | 5,431 | 4,175 | 2,463 |
| TANF non-cash assistance | 0.77 | 0.59 | 10,765 | 8,275 | 4,882 |
| Federal share of child support collections | 1.00 | 0.47 | -697 | -697 | -330 |
| Child Support Enforcement | 1.00 | 0.47 | 4,048 | 4,048 | 1,918 |
| Supplemental Security Income | 0.19 | 0.36 | 63,351 | 11,784 | 4,267 |
| Railroad Retirement | 0.002 | 0.16 | 12,512 | 23 | 4 |
| Survivors Comp (DIC) | 0.12 | 0.39 | 6,917 | 830 | 320 |
| Veterans Compensation (Disability Compensation) | 0.12 | 0.39 | 72,444 | 8,693 | 3,354 |
| Survivors Pensions | 0.12 | 0.39 | 1,941 | 233 | 90 |
| Veterans Pensions | 0.12 | 0.39 | 3,913 | 470 | 181 |
| NUTRITION | | | 101,023 | 58,583 | 35,414 |
| Supplemental Nutrition Assistance Program | 0.43 | 0.62 | 73,081 | 31,454 | 19,397 |
| Child Nutrition | 0.99 | 0.49 | 21,978 | 21,838 | 10,738 |
| Special Supplemental Food (WIC) | 0.89 | 1.00 | 5,964 | 5,291 | 5,279 |
| HOUSING | | | 38,095 | 9,427 | 5,249 |
| Low Income Home Energy Assistance | 0.21 | 0.46 | 3,262 | 698 | 319 |
| Low-Rent Public Housing | 0.25 | 0.56 | 4,386 | 1,099 | 621 |
| Section 8 Low-Income Housing Assistance | 0.25 | 0.56 | 30,230 | 7,575 | 4,278 |
| Rental Housing Assistance | 0.25 | 0.56 | 217 | 54 | 31 |
| TAX CREDITS / EXEMPTIONS | | | 422,225 | 183,803 | 93,976 |
| Earned Income Tax Credit (tax expenditures) | 0.89 | 0.52 | 7,801 | 6,918 | 3,630 |
| EITC Outlays | 0.89 | 0.52 | 60,480 | 53,636 | 28,148 |
| Dependent Care Credit | 0.97 | 0.80 | 4,570 | 4,433 | 3,527 |
| Child tax credit (tax expenditures) | 1.00 | 0.53 | 29,635 | 29,635 | 15,644 |
| CTC Outlays | 1.00 | 0.53 | 20,188 | 20,188 | 10,657 |
| Dependent Exemption | 1.00 | 0.47 | 40,977 | 40,977 | 19,414 |
| Exclusion of Employer-Provided Child Care | 1.00 | 0.80 | 950 | 950 | 756 |
| Employer Provided Child Care Credit | 1.00 | 0.80 | 10 | 10 | 8 |
| Assistance for Adopted Foster Children | 1.00 | 0.32 | 560 | 560 | 182 |
| Adoption Credit and Exclusion | 1.00 | 0.88 | 300 | 300 | 263 |
| Qualified Zone Academy Bonds | 1.00 | 0.30 | 160 | 160 | 49 |
| Qualified Zone Academy Outlays | 1.00 | 0.30 | 60 | 60 | 18 |
| Qualified School Construction Bonds | 1.00 | 0.30 | 650 | 650 | 197 |
| Qualified School Construction Outlays | 1.00 | 0.30 | 680 | 680 | 207 |
| Exclusion of Certain Foster Care Payments | 1.00 | 0.57 | 450 | 450 | 257 |

| | Multiplier | | Expenditures (millions) | | |
|-------------------------------------------------------------------------------------|--------------|----------|-------------------------|----------------|---------------|
| | All Children | Ages 0-8 | Total | All Children | Ages 0-8 |
| Exclusion for Public Assistance Benefits | 0.48 | 0.48 | 570 | 272 | 130 |
| Exclusion for Social Security Retirement and Dependents & Survivors' Benefits | 0.02 | 0.17 | 36,140 | 821 | 136 |
| Exclusion for Veterans Death Benefits and Disability Compensation | 0.12 | 0.39 | 7,210 | 865 | 334 |
| Exclusion of employer contributions for medical insurance premiums and medical care | 0.12 | 0.49 | 177,938 | 21,353 | 10,420 |
| Premium Tax Credit (for health coverage) | 0.03 | 0.24 | 2,070 | 69 | 17 |
| PTC outlays | 0.03 | 0.24 | 30,827 | 817 | 199 |
| HEALTH | | | 110,503 | 109,523 | 58,823 |
| Medicaid | 1.00 | 0.54 | 89,242 | 89,242 | 48,387 |
| Vaccines for Children | 1.00 | 0.73 | 4,396 | 4,396 | 3,212 |
| Maternal and Child Health (Block Grant) | 0.75 | 0.45 | 602 | 453 | 202 |
| Immunization | 0.91 | 0.73 | 797 | 725 | 530 |
| Children's Mental Health Services | 0.97 | 0.23 | 119 | 115 | 26 |
| Healthy Start | 0.43 | 0.73 | 97 | 42 | 30 |
| Emergency Medical Services for Children | 1.00 | 0.47 | 19 | 19 | 9 |
| SCHIP | 0.95 | 0.45 | 14,305 | 13,627 | 6,102 |
| Universal Newborn Hearing | 1.00 | 1.00 | 17 | 17 | 17 |
| Birth Defects/Developmental Disabilities | 0.82 | 0.81 | 121 | 99 | 80 |
| Children's Graduate Medical Education | 1.00 | 0.47 | 278 | 278 | 132 |
| Lead Hazard Reduction | 1.00 | 1.00 | 95 | 95 | 95 |
| Home Visiting | 1.00 | 1.00 | 390 | 390 | 390 |
| School-Based Health Care ACA | 1.00 | 0.21 | 25 | 25 | 5 |
| SOCIAL SERVICES/EARLY EDUCATION AND CARE | | | 25,415 | 24,141 | 17,257 |
| Social Services (Block Grant) | 0.56 | 0.47 | 1,689 | 949 | 450 |
| Community Services Block Grant | 0.37 | 0.55 | 679 | 251 | 138 |
| Children and Families Services Programs | 1.00 | 0.47 | 285 | 285 | 135 |
| Head Start | 1.00 | 1.00 | 8,658 | 8,658 | 8,658 |
| Child welfare services and training | 1.00 | 0.64 | 272 | 272 | 175 |
| Foster Care | 0.99 | 0.35 | 4,837 | 4,789 | 1,685 |
| Guardianship | 1.00 | 0.32 | 121 | 121 | 39 |
| Adoption Assistance | 1.00 | 0.32 | 2,599 | 2,599 | 842 |
| Independent Living | 0.58 | 0.00 | 140 | 81 | 0 |
| Child Care and Development Block Grant | 1.00 | 0.91 | 2,518 | 2,518 | 2,296 |
| Child Care Entitlement to States | 1.00 | 0.91 | 2,788 | 2,788 | 2,542 |
| PREP and Abstinence Education | 1.00 | 0.00 | 130 | 130 | 0 |
| Juvenile Justice | 1.00 | 0.08 | 208 | 208 | 16 |
| Missing Children | 1.00 | 0.33 | 65 | 65 | 21 |
| Safe and Stable Families | 1.00 | 0.64 | 349 | 349 | 224 |
| Children's Research and Technical Assistance | 1.00 | 0.47 | 78 | 78 | 37 |
| EDUCATION | | | 41,621 | 40,549 | 14,725 |
| Dependents' Schools Abroad | 1.00 | 0.37 | 1,136 | 1,136 | 415 |
| Safe Routes to Schools | 1.00 | 0.30 | 198 | 198 | 60 |
| Impact Aid | 1.00 | 0.30 | 1,252 | 1,252 | 380 |
| Vocational (and Adult) Education | 0.44 | 0.00 | 1,679 | 746 | 0 |

| | Multiplier | | Expenditures (millions) | | |
|--------------------------------------------------------|--------------|----------|-------------------------|--------------|----------|
| | All Children | Ages 0-8 | Total | All Children | Ages 0-8 |
| Accelerating Achievement and Ensuring Equity (Title I) | 1.00 | 0.42 | 15,617 | 15,617 | 6,611 |
| School Improvement | 1.00 | 0.30 | 4,355 | 4,355 | 1,289 |
| Indian Education | | | | | |
| Department of Education | 1.00 | 0.36 | 116 | 116 | 41 |
| Bureau of Indian Affairs Schools | 1.00 | 0.36 | 708 | 708 | 252 |
| Education construction | 1.00 | 0.36 | 138 | 138 | 49 |
| English Language Acquisition | 1.00 | 0.49 | 739 | 739 | 360 |
| Education for the Handicapped / Special Education | 1.00 | 0.35 | 12,560 | 12,560 | 4,408 |
| Domestic schools | 1.00 | 0.37 | 572 | 572 | 209 |
| Institute of Education Sciences | 0.76 | 0.30 | 585 | 445 | 135 |
| Innovation & Improvement | 1.00 | 0.30 | 1,452 | 1,452 | 441 |
| Safe Schools & Citizenship Education | 1.00 | 0.30 | 244 | 244 | 74 |
| Junior R.O.T.C. | 1.00 | 0.00 | 270 | 270 | 0 |
| TRAINING | | | 2,519 | 1,199 | 0 |
| Job Corps | 0.39 | 0.00 | 1,640 | 646 | 0 |
| Youth Offender Grants | 0.70 | 0.00 | 38 | 27 | 0 |
| WIA Youth Formula Grants | 0.65 | 0.00 | 771 | 501 | 0 |
| YouthBuild Grants | 0.36 | 0.00 | 70 | 25 | 0 |

III. Income Security Programs

| Program | Social Security |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #96.004 See CFDA #96.001 |
| Categories | |
| Major Program Area | Income Security |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$916,073 |
| All Children | \$20,815 |
| Ages 0-8 | \$3,439 |
| Multipliers | OASI |
| All Children | 0.02 |
| Ages 0-8 (% of all children) | 0.16 |
| | DI |
| All Children | 0.05 |
| Ages 0-8 (% of all children) | 0.19 |
| Data Sources & Methodology | |
| Program Expenditures | OASI: OMB's Appendix to the Federal Budget, FY 2018, p. 1115. DI: OMB's Appendix to the Federal Budget, FY 2018, p. 1117. |
| Multipliers | |
| 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, go to http://www.ssa.gov/policy/docs/statcomps/ , Table 5.A4 and 5.F4. The 2016 estimate came from the Social Security Administration's number of beneficiaries by age for benefits in current payment status at the end of December 2016 at https://www.ssa.gov/OACT/ProgData/byage.html?type=dc |
| Ages 0-8 | The estimated percentage of children's benefits going to those ages 0-8 was based on total monthly benefit data from Annual Statistical Supplement of the Social Security Bulletin. To access these tables, go to http://www.ssa.gov/policy/docs/statcomps/ , Table 5.A1 and 5.A1.4. The 2016 estimate came from the Social Security Administration's number of beneficiaries by age for benefits in current payment status at the end of December 2016 at https://www.ssa.gov/OACT/ProgData/byage.html?type=dc |
| Notes | |
| Projections | Projected expenditures are from CBO's <i>An Update to the Budget and Economic Outlook: 2017 to 2027</i> (June 29, 2017). https://www.cbo.gov/publication/52801 . |
| Historical Estimates | Expenditure data were drawn from OMB's Appendix to the Budget for all years. The "All Children" multiplier was calculated as benefits for children under age 18 divided by total benefits, as reported in the 2009 Annual Statistical Supplement to the Social Security Bulletin. |
| Changes Made This Year | None |

| Program | Temporary Assistance for Needy Families |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.558 |
| Categories | |
| Major Program Area | Income Security |
| Eligibility Limitations | Means-Tested |
| Benefit Type (Cash) | Cash |
| Benefit Type (Non-Cash) | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | Cash |
| Total Program | \$5,431 |
| All Children | \$4,175 |
| Ages 0–8 | \$2,463 |
| | <i>Non-Cash</i> |
| Total Program | \$10,765 |
| All Children | \$8,275 |
| Ages 0–8 | \$4,882 |
| Multipliers | |
| All Children | 0.77 |
| Ages 0–8 (% of all children) | 0.59 |
| Data Sources & Methodology | |
| Program Expenditures | Administrative and benefit expenditures: OMB’s Appendix to the Federal Budget, FY 2018, p. 456. Contingency fund: OMB’s Appendix to the Federal Budget, FY 2018, p. 457. |
| 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 2016 TANF caseload data from the Administration for Children and Families web site at https://www.acf.hhs.gov/ofa/resource/tanf-caseload-data-2016 (MOE & SSP caseloads are not included). Note that while roughly half of TANF expenditures go toward non-cash assistance, the caseload data only include cases receiving cash assistance. However, since reliable data on the non-cash caseload are not available, we have calculated the multipliers based on the cash-assistance caseload. |
| Ages 0–8 | Based on a special tabulation of administrative (QC) data from FY2014, the percent of benefits going to each age group was calculated. |
| Notes | |
| Projections | Projected expenditures are from CBO’s An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . The TANF supplemental table supplies projected outlays for both administration and benefits expenditures and contingency fund expenditures. |
| Historical Estimates | TANF and contingency fund expenditures are from OMB’s Appendix to the Federal Budget for earlier years. |
| Changes Made This Year | In past Kids' Share reports, the negative outlays associated with child support collections (retained as reimbursement for spending on behalf of AFDC/TANF families), were included in an estimate of net TANF outlays. In Kids' Share 2016, we show these collections as a separate line item, not as a component of TANF expenditures. |
| Changes Made This Year to Age Break | The age break methodology is now based on QC data, calculations from Urban 2012. (Previously used a tabulation of the TANF microdata.) |

| Program | Child Support Enforcement |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CDFA #93.563 |
| Categories | |
| Major Program Area | Income Security |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$4,048 |
| All Children | \$4,048 |
| Ages 0–8 | \$1,918 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.47 |
| Data Sources & Methodology | |
| Program Expenditures | Estimated expenditures are from OMB's Appendix to the Federal Budget, FY 2018, p 458. This account includes a line for "territories and repatriation", which is not a children's program, so is not included in the total. We also show as a separate line the negative outlays associated with the federal share of child support enforcement collections, taken from the "Financial Overview" table of various Annual Reports of the Office of Child Support Enforcement (http://www.acf.hhs.gov/programs/css/data). |
| 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. |
| Ages 0–8 | We know of no readily-available data that breaks down expenditures by age, therefore expenditures are assumed to be spread evenly across all children. |
| Notes | |
| Projections | Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . The baseline has a total for child support enforcement and incentive payments, and a separate total for the federal share of child support collections. |
| Historical Estimates | Historical estimates are drawn from OMB's Appendix to the Federal Budget, various years. The programs included are child support administration, incentive payments, and Access and Visitation grants. |
| Changes Made This Year | We expanded the federal costs related to child support enforcement to include incentive payments to states and access and visitation grants, in addition to state administrative expenses. We changed historical outlays to reflect this change. We also show child support collections as a separate line (formerly they were not shown separately, but as an offset to net TANF expenditures) |

| Program | SSI |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #96.006 |
| Categories | |
| Major Program Area | Income Security |
| Eligibility Limitations | Means-Tested |
| Benefit Type | Cash |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$63,351 |
| All Children | \$11,784 |
| Ages 0-8 | \$4,267 |
| Multipliers | |
| All Children | 0.19 |
| Ages 0-8 (% of all children) | 0.36 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p 1112. Note that net outlays are used rather than gross in order to exclude state expenditures for state supplements. |
| 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 (June 2017) was used to calculate the portion of total benefit outlays that go to children. |
| Ages 0-8 | This multiplier was calculated using data from the SSI Annual Statistical Report, 2015, Table 19 (https://www.ssa.gov/policy/docs/statcomps/ssi_asr/2015/sect04.pdf), as the portion of children recipients in December 2015 who were ages 0-8. |
| Notes | |
| Projections | Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . See "Total, SSI Mandatory Outlays" in the supplemental data for Supplemental Security Income. |
| Historical Estimates | Expenditure data are from OMB's Appendix to the Federal Budget for earlier years. Also, for years before 2003, the "All Children" multiplier was calculated using data from the Social Security Administration's Annual Statistical Supplements, as the portion of total benefit outlays that go to children. |

| Program | Railroad Retirement |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #57.001 |
| Categories | |
| Major Program Area | Income Security |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$12,512 |
| All Children | \$23 |
| Ages 0-8 | \$4 |
| Multipliers | |
| All Children | 0.002 |
| Ages 0-8 (% of all children) | 0.16 |
| Data Sources & Methodology | |
| Program Expenditures | When possible, data were obtained directly from statistical table B3 on the Railroad Retirement Board's web site (http://www.rrb.gov/act/Yearly_Data.asp). When not available, we used the supplemental data from CBO's Budget Projections on Railroad Retirement Outlays provided by Dan Ready of CBO on June 29, 2017. |
| 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 web site (http://www.rrb.gov/act/statistical_tables.asp) 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 was for FY2015, the FY2016 multiplier was calculated as an average of the multiplier for years 2013-2015. |
| Ages 0-8 | The FY 2007 and FY 2015 version of statistical table B24 on the Railroad Retirement Board's web site shows the population breakdown of recipients who are children ages 0-9 as of September 2015. We assumed that there were equal numbers of children in each age group; thus, 9/10 of those 0-9 were ages 0-8. Lacking data on expenditures, we assumed equal per capita benefits, so the multiplier was calculated as the percentage of child beneficiaries under 18 who are aged 0-8. The FY 2007 and 2015 figures were used for 2006 and 2016 due to limited data availability. |
| Notes | |
| Projections | Projected expenditures are from CBO's June 2017 Baseline on Railroad Retirement Outlays, obtained on June 29, 2017 from Dan Ready of CBO. |
| Historical Estimates | For years before 2003, data are available in the 2004 Green Book, table 5-2, p. 5-8. For 2003 and later, statistical tables B3 and B24 from the Railroad Retirement Board's site are used to get total expenditures (B3) and to compute the "All Children" multiplier (B3 and B24). RRB statistical tables for several years can be viewed on the RRB's historical data site at http://www.rrb.gov/act/historical.asp . |
| Changes Made This Year | None |
| Changes Made This Year to Age Break | In 2008 we were able to further break down spending by age through communications with the agency, whereas this year we could not obtain additional info and estimated solely based on the two age categories available on the program website. |

| Program | Veterans Benefits |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #64.110 See CFDA #64.109 See CFDA #64.104 See CFDA #64.105 |
| Categories Major Program Area Eligibility Limitations (Veterans Disability Compensation) Eligibility Limitations (Other) Benefit Type Spending Type | Income Security Not Means-Tested Means-Tested Cash Mandatory |
| Expenditures (millions) Total Program All Children Ages 0-8 | \$85,214 \$10,226 \$3,945 |
| Multipliers All Children Ages 0-8 (% of all children) | 0.12 0.39 |
| Data Sources & Methodology Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p 976. 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 Ages 0-8 | We used the March 2015 Current Population Survey to estimate the children's share of all four programs using the same multiplier. Based on a special tabulation of the March 2015 (CY 2014) Current Population Survey (CPS), a count was made (by age) of children in families where the family head or their spouse received veteran benefits. From there we estimated the percent of benefits that went to each age group. |
| Notes Projections | Though mandatory, this block grant is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. |
| Historical Estimates | For years before 1999, expenditure data were taken from the Veterans Administration's Annual Reports. Starting in 1999 they were taken from OMB's Appendix to the Federal Budget. For years before 2007, multipliers were based on data from the Veterans' Administration. For 2012 onward, multipliers were based on tabulations from the March Current Population Survey (and one estimate was used for all four programs). For 2008-2011, we used a bridge to gradually move from administrative data to survey data. |
| Changes Made This Year | Removed note that children 18-23 were counted in this benefit as we have switched to survey data that can differentiate by age in detail. |

IV. Nutrition Programs

| Program | Supplemental Nutrition Assistance Program |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #10.551 |
| Categories | Nutrition |
| Major Program Area | Nutrition |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$73,081 |
| All Children | \$31,454 |
| Ages 0–8 | \$19,397 |
| Multipliers | |
| All Children | 0.43 |
| Ages 0–8 | 0.62 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 156. |
| Multipliers | Children in this program are under 18. We used the proportion of benefits that go to children, according to data from Characteristics of Supplemental Nutrition Assistance Program Households. The link to the reports is available on the USDA/FNS web site: http://www.fns.usda.gov/ops/supplemental-nutrition-assistance-program-snap-research . We use the benefits to children as a share of total benefits in 2015 as the 2016 multiplier. |
| All Children | |
| Ages 0–8 | The 0–8 multiplier for 2016 is based on Characteristics of Supplemental Nutrition Assistance Program Households: Fiscal Year 2015, Table 3.5 "SNAP Benefits of Participants by Selected Demographic Characteristics," which shows benefits to children age 0 to 1, 2 to 4, 5 to 7, 8 to 11, 12 to 15, and 16 to 18. Benefits are assumed to be distributed evenly within age groups, i.e., benefits for children 0 to 8 include benefits for children 0 to 7 and a quarter of benefits for children 8 to 11. The 0–8 multiplier for 2006 is based on the corresponding source for FY2007 and uses the same methodology as for 2016. |
| Notes | Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . |
| Projections | |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. Multiplier estimates from 1997 on use data from earlier versions of the Characteristics of Food Stamp Participants report. Before 1997, prorated total monthly benefits for participants are not available, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS 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 | The assumptions for future multipliers were updated to better reflect current and past trends in the multiplier. Previously, future multipliers were based on the average of the three prior years' multipliers, which overestimated the share going to children in the future because the actual multipliers have been declining. Now, future multipliers are held constant, equal to the current year's multiplier. |

| Program | Child Nutrition |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #10.553 (School Breakfast Program) See CFDA #10.555 (National School Lunch Program) See CFDA #10.558 (Child and Adult Care Food Program) See CFDA #10.559 (Summer Food Service Program) See CFDA #10.560 (State Administrative Expenses) See CFDA #10.556 (Special Milk) |
| Categories | Nutrition |
| Major Program Area | Nutrition |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$21,978 |
| All Children | \$21,838 |
| Ages 0–8 | \$10,738 |
| Multipliers | |
| All Children | 0.99 |
| Ages 0–8 (% of all children) | 0.49 |
| Data Sources & Methodology | OMB's Appendix to the Federal Budget, FY 2018, p. 158. |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 158. |
| Multipliers | 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), and 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. |
| 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), and 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. |
| Ages 0–8 | To estimate the percent of participants ages 0–8, we looked at each program separately. We relied on the School Nutrition Dietary Assessment Study IV (SNDA), available on the Food and Nutrition Service (USDA) website, to provide estimates on the rate of NSLP and SBP utilization by public school level in 2009–10. We combined this information with data on public school enrollment by school level and grade in 2009–10 from the National Center for Education Statistics' Common Core of Data to calculate the share of all meals going to children by grade. We then calculated the percent of meals served to children age 8 and younger assuming that half of 3rd graders were 8-year-olds and half were age 9. The Food and Nutrition Service (FNS) confirmed that nearly zero children ages 0–4 receive NSLP and SBP benefits. No program data was available for SFSP, so we assumed the same age distributions as for the NSLP. We used data from the CACFP website to calculate the percent of participants who are children and data from the Early Childhood and Childcare Study (Glantz et al. 1997) to estimate the proportion of participants ages 0–8 in the CACFP program. Finally, we took the percent of participants ages 0–8 in each program and multiplied this by the percent of 2016 obligations that went to each program found in OMB's Appendix to the Federal Budget, FY 2018. |
| Notes | Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . |
| Projections | Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | Updated the age break data to use the SNDA IV study combined with NCES CCD data. See note above. |

| Program | WIC |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #10.557 |
| Categories | |
| Major Program Area | Nutrition |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$5,964 |
| All Children | \$5,291 |
| Ages 0-8 | \$5,279 |
| Multipliers | |
| All Children | 0.89 |
| Ages 0-8 (% of all children) | 1.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 159. |
| Multipliers | |
| All Children | WIC benefits to children include children age 0-5, 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 2016, participant data from <i>WIC Participants and Program Characteristics 2014</i> , a biennial report, with detailed data on age of participants, and food costs data from <i>Special Supplemental Nutrition Program for Women, Infants, And Children (WIC) Food Package Cost Report, Fiscal Year 2010 (Summary)</i> ; both reports are on the Food and Nutrition Service web site (http://www.fns.usda.gov). |
| Ages 0-8 | Used same data sources and methods as for all children to estimate proportion of benefits that go to children under 8 and breastfeeding women. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

V. Housing Programs

| Program | Low Income Home Energy Assistance |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.568 |
| Categories | |
| Major Program Area | Housing |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$3,262 |
| All Children | \$698 |
| Ages 0–8 | \$319 |
| Multipliers | |
| All Children | 0.21 |
| Ages 0–8 (% of all children) | 0.46 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, 459. |
| 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 CY2015. We assume an equal benefit per person in order to allocate benefits to children within households. Since data is available through 2015, the 2016 multiplier is an average of the previous three years. |
| Ages 0–8 | Same data source and methods used for all children. We used estimates from 2015 for the share of children's benefits allocated to this age group in 2016 as it was the most recent year of data available. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. Multipliers from 1994–2007 were calculated using the Current Population Survey for that year (same methodology as for the current year). For years prior to 1994, CPS data was not available, so we used an average of the 1994, 1995, and 1996 multipliers. |
| Changes Made This Year | We adjusted the multipliers to use three-year rolling averages in every year, to smooth changes that may be due to sampling error in the CPS. |

| Program | Public Housing |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #14.850 |
| Categories | |
| Major Program Area | Housing |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$4,386 |
| All Children | \$1,099 |
| Ages 0-8 | \$621 |
| Multipliers | |
| All Children | 0.25 |
| Ages 0-8 (% of all children) | 0.56 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 550. |
| Multipliers | |
| All Children | An estimate of the share of housing benefits allocated to children under 18 was estimated using 2014 Current Population Survey data augmented by TRIM-3 to adjust for under- and over- reporting of program participation. Since data is available through 2014, we used an average of estimates from 2012-14 for benefits allocated to children in 2016. |
| Ages 0-8 | Same data source and methods as used for all children. We used estimates from 2014 for the share of children's benefits allocated to this age group in 2016 as it was the most recent year of data available. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. 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, <i>A Picture of Subsidized Households</i> . For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers. |
| Changes Made This Year | None |
| Changes Made This Year to Age Break | In previous years age break multipliers were based on estimates from HUD help desk; in this year we began using CPS data adjusted by the TRIM3 model as described above. |

| Program | Section 8 Low-Income Housing Assistance |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Includes CFDA #14.871 |
| Categories | |
| Major Program Area | Housing |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$30,230 |
| All Children | \$7,575 |
| Ages 0-8 | \$4,278 |
| Multipliers | |
| All Children | 0.25 |
| Ages 0-8 (% of all children) | 0.56 |
| Data Sources & Methodology | |
| Program Expenditures | Section 8 outlays are not broken out in the budget appendix. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). OMB's Appendix to the Federal Budget, FY 2018, p. 549, 563, and 548. |
| Multipliers | |
| All Children | We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model). |
| Ages 0-8 | Same data source and methods as used for all children. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendices. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). For years before FY 2008, we used OMB's Appendix to the Federal Budget. 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 |
| Changes Made This Year to Age Break | In previous years age break multipliers were based on estimates from HUD help desk; in this year we began using CPS data adjusted by the TRIM3 model as described above. |

| Program | Rental Housing Assistance |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #14.103 |
| Categories | |
| Major Program Area | Housing |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$217 |
| All Children | \$54 |
| Ages 0–8 | \$31 |
| Multipliers | |
| All Children | 0.25 |
| Ages 0–8 (% of all children) | 0.56 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 567. |
| Multipliers | |
| All Children | We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model). |
| Ages 0–8 | Same data source and methods as used for all children. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. 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, <i>A Picture of Subsidized Households</i> . For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers. |
| Changes Made This Year | Program expenditures include Rent Supplement starting in 2013. |
| Changes Made This Year to Age Break | In previous years age break multipliers were based on estimates from HUD help desk; in this year we began using CPS data adjusted by the TRIM3 model as described above. |

VI. Tax Programs

| Program | EITC |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See description provided by the Tax Policy Center at http://www.taxpolicycenter.org/briefing-book/glossary . |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | <i>Refundable Portion</i> |
| Total Program | \$60,480 |
| All Children | \$53,636 |
| Ages 0-8 | \$28,148 |
| | <i>Nonrefundable Portion</i> |
| Total Program | \$7,801 |
| All Children | \$6,918 |
| Ages 0-8 | \$3,630 |
| Multipliers | <i>Refundable Portion</i> |
| All Children | 0.89 |
| Ages 0-8 (% of all children) | 0.52 |
| | <i>Nonrefundable Portion</i> |
| All Children | 0.89 |
| Ages 0-8 (% of all children) | 0.52 |
| Data Sources & Methodology | |
| Program Expenditures | The refundable (outlay) portion is taken from OMB's Historical Tables, FY2018, Table 13-1. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). |
| 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 (http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559). In addition, based on data from the TRIM3 Model of 2012 EITC expenditure, we estimated that 9 percent of the benefits going to households with children were going to children age 19-23. Therefore, the multiplier for "all children" (defined as age 0-18) was calculated as $0.971 * 0.91 = 0.886$. |
| Ages 0-8 | Data from the TRIM3 model was used to allocate EITC benefits across eligible households with children. Benefit per eligible child was assumed to equal household benefit divided by number of eligible children. The multiplier was then calculated as the portion of benefits allocated to children aged 0-18 that were allocated to children age 0-8. |
| Notes | |
| Projections | Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. |
| Historical Estimates | Tax expenditures for years prior to 2010 were taken from OMB's Analytical Perspectives. Tax expenditures for 2011 to 2015 are from Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 2010 is an average of 2009 and 2011. Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5). |
| Changes Made This Year | None |

| Program | Child and Dependent Care Credit |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See description provided by the Tax Policy Center at http://www.taxpolicycenter.org/briefing-book/glossary |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$4,570 |
| All Children | \$4,433 |
| Ages 0-8 | \$3,527 |
| Multipliers | |
| All Children | 0.97 |
| Ages 0-8 (% of all children) | 0.80 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132. |
| 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 non-children 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). |
| Ages 0-8 | Data from the TRIM3 model was used to allocate CDCTC benefits across eligible households with children. Benefit per eligible child was assumed to equal household benefit divided by number of eligible children. The multiplier was then calculated as the portion of benefits allocated to children aged 0-18 that were allocated to children age 0-8. |
| Notes | |
| Projections | Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. |
| Changes Made This Year | None |
| Other | The most recent multiplier for "All Children" was verified through a conversation with Elaine Maag, Urban Institute, Tax Policy Center (2017). |

| Program | Child Tax Credit |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See description provided by the Tax Policy Center at http://www.taxpolicycenter.org/briefing-book/glossary |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | <i>Refundable Portion</i> |
| Total Program | \$20,188 |
| All Children | \$20,188 |
| Ages 0-8 | \$10,657 |
| | <i>Nonrefundable Portion</i> |
| Total Program | \$29,635 |
| All Children | \$29,635 |
| Ages 0-8 | \$15,644 |
| Multipliers | <i>Refundable Portion</i> |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.53 |
| | <i>Nonrefundable Portion</i> |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.53 |
| Data Sources & Methodology | |
| Program Expenditures | The refundable (outlay) portion is taken from OMB's Historical Tables, FY2018, Table 8.5. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). |
| Multipliers | |
| All Children | All expenditures were assumed to be for children age 18 and under. |
| Ages 0-8 | Data from the TRIM3 model was used to allocate CTC benefits across eligible households with children. Benefit per eligible child was assumed to equal household benefit divided by number of eligible children. The multiplier was then calculated as the portion of benefits allocated to children aged 0-18 that were allocated to children age 0-8. |
| Notes | |
| Projections | Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. |
| Historical Estimates | Tax expenditures for years prior to 2008 were taken from OMB's Analytical Perspectives. 2009 is an average of 2008 and 2010. Tax expenditures for 2010 to 2016 are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5). |
| Changes Made This Year | None |

| Program | Dependent Exemption |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | 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. |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$40,977 |
| All Children | \$40,977 |
| Ages 0-8 | \$19,414 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.47 |
| Data Sources & Methodology | |
| Program Expenditures | Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. |
| Multipliers | |
| All Children | All expenditures were assumed to be for children age 18 and under. |
| Ages 0-8 | Data from the TRIM3 model was used to allocate benefits across eligible households with children. Benefit per eligible child was assumed to equal household benefit divided by number of eligible children. The multiplier was then calculated as the portion of benefits allocated to children aged 0-18 that were allocated to children age 0-8. |
| Notes | |
| Projections | Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. |
| Historical Estimates | 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 so as to better align with these new estimates from the TPC model. |
| Changes Made This Year | None |

| Program | Exclusion of Employer-Provided Child Care |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See description provided by the Tax Policy Center at http://www.taxpolicycenter.org/briefing-book/glossary |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$950 |
| All Children | \$950 |
| Ages 0–8 | \$756 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.80 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132. |
| Multipliers | |
| All Children | All expenditures were assumed to be for children age 18 and under. |
| Ages 0–8 | We assume that benefits are the same as under the child and dependent care tax credit. |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Employer-Provided Child Care Credit |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | 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 Analytical Perspectives, p. 309). |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$10 |
| All Children | \$10 |
| Ages 0–8 | \$8 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.80 |
| Data Sources & Methodology | |
| Program Expenditures | OMB’s Analytical Perspectives, FY2018, Table 13-1, p. 132. |
| 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 13 (i.e., identical to the age cutoff for the exclusion for employer-provided child care). |
| Ages 0–8 | We assume that benefits are the same as under the Child and Dependent Care Tax Credit. |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Historical Estimates | Expenditures for earlier years were taken from OMB’s Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Assistance for Adopted Foster Children |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | "Taxpayers who adopt eligible children from the public foster care system can receive monthly payments for the children's significant and varied needs and a reimbursement of up to \$2,000 for nonrecurring adoption expenses. These payments are excluded from gross income" (OMB's 2007 Analytical Perspectives, p. 309). |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$560 |
| All Children | \$560 |
| Ages 0-8 | \$182 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.32 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132. |
| Multipliers | |
| All Children | All expenditures were assumed to be for children under age 18. |
| Ages 0-8 | We assume that benefits are the same as under the Adoption Assistance program. |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021-26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Adoption Credit and Exclusion |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See page 32 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007 (http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view). |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | <i>Nonrefundable Portion</i> |
| Total Program | \$300 |
| All Children | \$300 |
| Ages 0-8 | \$263 |
| | <i>Refundable Portion</i> |
| Total Program | \$0 |
| All Children | \$0 |
| Ages 0-8 | \$0 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.88 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132. |
| Multipliers | |
| All Children | All expenditures were assumed to be for children under age 18. |
| Ages 0-8 | Data from the Adoption and Foster Care Analysis System (AFCARS) indicate that 76 percent of children adopted from public agencies were 8 years or younger at time of adoption. Data on international adoptions suggests that 77 percent of international adoptions were of children 8 years or younger and we assumed 100% of private domestic adoptions were in this same age group. The final multiplier was a weighted average of the multiplier for public agency (44 percent), international (7 percent) and private adoptions (49 percent), using statistics on adoptions by type from Child Welfare Information Gateway (2016), Trends in U.S. Adoptions 2008-2012. |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021-26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Qualified Zone Academy Bonds |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Qualified Zone Academy Bonds (QZABs) have been in place since 1997 and are used for renovation, purchase of technology, developing challenging curriculum, training quality teachers. For more information, see http://www2.ed.gov/programs/qualifiedzone/faq.html . |
| Categories | Tax Programs |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | <i>Nonrefundable Portion</i> |
| Total Program | \$160 |
| All Children | \$160 |
| Ages 0-8 | \$49 |
| | <i>Refundable Portion</i> |
| Total Program | \$60 |
| All Children | \$60 |
| Ages 0-8 | \$18 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.30 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY2018, p. 230. |
| Multipliers | |
| All Children | All expenditures were assumed to be for children under age 18. |
| Ages 0-8 | We assume that benefits are the same as under the Impact Aid program. |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021-26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Qualified School Construction Bonds |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Part of the American Recovery and Reinvestment Act, Qualified School Construction Bonds (QSCB) provide tax credits on bond interest for bonds purchased for school construction, renovation, modernization, or the purchase of land to be used for construction. For more information, see http://www.irs.gov/pub/irs-drop/n-09-35.pdf . |
| Categories | Tax Programs |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | <i>Nonrefundable Portion</i> |
| Total Program | \$650 |
| All Children | \$650 |
| Ages 0-8 | \$197 |
| | <i>Refundable Portion</i> |
| Total Program | \$680 |
| All Children | \$680 |
| Ages 0-8 | \$207 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.30 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY 2018, Table 13-1, p. 132. |
| Multipliers | |
| All Children | All expenditures were assumed to be for children under age 18. |
| Ages 0-8 | We assume that benefits are the same as under the Impact Aid program. |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021-26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. As part of ARRA, there are no expenditures prior to 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 Analytical Perspectives, p. 309). |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$450 |
| All Children | \$450 |
| Ages 0–8 | \$257 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.57 |
| Data Sources & Methodology | |
| Program Expenditures | OMB’s Analytical Perspectives, FY2018, Table 13-1, p. 132. |
| Multipliers | |
| All Children | All expenditures were assumed to be for children under age 18. |
| Ages 0–8 | The proportion of expenditures on children ages 0–8 is based on foster care children 0–8 as proportion of children 0–17 (based on published AFCARS data (preliminary 2015) from ACF web site), weighted by the authors’ estimates of average payment for 0-2, 3-5, 6-8, 9-11 and 12-17-year olds. These estimated average payments by age were based on Family foster care reimbursement rates in the US in 2012 (DeVooght and Bleazey, 2012). |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Historical Estimates | Expenditures for earlier years were taken from OMB’s Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Exclusion for Public Assistance Benefits |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Although "there is no specific statutory authorization, a number of revenue rulings under Code section 61 have held that specific types of public assistance payments are excludable from gross income. Revenue rulings generally exclude government transfer payments from income because they are considered to be general welfare payments...Cash payments come mainly from the AFDC and Supplemental Security Income (SSI) Programs. In-kind payments include food stamps, Medicaid, and housing assistance. None of these payments is subject to income tax" (Green Book 2004, 13-42). |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$570 |
| All Children | \$272 |
| Ages 0-8 | \$130 |
| Multipliers | |
| All Children | 0.48 |
| Ages 0-8 (% of all children) | 0.48 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY 2018, Table 13-1, p. 133. |
| Multipliers | 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. |
| 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. |
| Ages 0-8 | |
| Notes | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021-26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Projections | |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Exclusion of Social Security Benefits for Dependents of Retired and Disabled Workers |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Social Security benefit payments are partially excluded from a beneficiary's gross incomes. Note that for years prior to 2016, the exclusion for Social Security Retirement and Dependents' & Survivors' Benefits was shown separately from the exclusion for Social Security disability benefits. For 2016 forward, the exclusion is shown in one line, here. |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$36,140 |
| All Children | \$821 |
| Ages 0-8 | \$136 |
| Multipliers | |
| All Children | 0.02 |
| Ages 0-8 (% of all children) | 0.17 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY 2018, Table 13-1, p. 133. |
| Multipliers | |
| All Children | We assume that benefits are the same as under the OASI and DI portions of Social Security. |
| Ages 0-8 | We assume that benefits are the same as under the OASI and DI portions of Social Security. |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 133). 2027 was estimated by applying the average annual growth rate from 2021-26 to the 2026 projection and scaling for CBO-OMB GDP differences. This year, projections include Social Security benefits to disabled as well as retired workers. |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. |
| Changes Made This Year | In the Analytical Perspectives, FY2018, OMB provided an aggregated estimate that combines "Exclusion for Social Security Retirement and Survivors" with the "Exclusion for Social Security Disability benefits." That is, expenditures are higher for 2016 than 2015 for this line item, but there is an offsetting change to the Exclusion for Social Security Disability benefits (described below). Note that we adjusted the children's multiplier to be a weighted average of that used for OASI and DI. |

| Program | Exclusion for Veterans Death Benefits and Disability Compensation and Veterans Pensions |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | "All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income" (OMB's 2007 Analytical Perspectives, p. 312). |
| Categories | Tax Programs |
| Major Program Area | Not Means-Tested |
| Eligibility Limitations | Cash |
| Benefit Type | Tax Program |
| Spending Type | |
| Expenditures (millions) | |
| Total Program | \$7,210 |
| All Children | \$865 |
| Ages 0-8 | \$334 |
| Multipliers | |
| All Children | 0.12 |
| Ages 0-8 (% of all children) | 0.39 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Analytical Perspectives, FY 2018, Table 13-1, p.133. |
| Multipliers | |
| All Children | We assume that benefits are the same as under the Veterans Compensation and DIC and Veterans Disability programs. |
| Ages 0-8 | We assume that benefits are the same as under the Veterans Compensation and DIC and Veterans Disability programs. |
| Notes | |
| Projections | Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 133). 2027 was estimated by applying the average annual growth rate from 2021-26 to the 2026 projection and scaling for CBO-OMB GDP differences. |
| Historical Estimates | Expenditures for earlier years were taken from OMB's Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Exclusion of Employer Contributions for Medical Insurance Premiums and Medical Care |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | "Under the baseline tax system, all compensation, including dedicated payments and in-kind benefits, should be included in taxable income. In contrast, under current law, employer-paid health insurance premiums and other medical expenses (including long-term care) are deducted as a business expense by employers, but they are not included in employee gross income." (OMB's 2014 Analytical Perspectives, p. 271). For more details, visit the Tax Policy Center Briefing Book at http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm . |
| Categories | |
| Major Program Area | Tax Programs |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | Cash |
| Spending Type | Tax Program |
| Expenditures (millions) | |
| Total Program | \$177,938 |
| All Children | \$21,353 |
| Ages 0-8 | \$10,420 |
| Multipliers | |
| All Children | 0.12 |
| Ages 0-8 (% of all children) | 0.49 |
| Data Sources & Methodology | |
| Program Expenditures | Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Baseline is current law. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health saving accounts, medical saving 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 terms of health insurance take-up and spending decisions. Estimates do not include micro dynamics. |
| Multipliers | |
| All Children | Estimate of children's share is based on unpublished analyses from the Urban's Institute's Health Policy Center's HIPSM 2017 model and the NBER TAXSIM model. |
| Ages 0-8 | Same source as for all children. |
| Ages 12-23 | |
| Notes | |
| Projections | Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Baseline is current law. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health saving accounts, medical saving 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 terms of health insurance take-up and spending decisions. Estimates do not include micro dynamics. |
| Historical Estimates | Expenditures for earlier years, from 1975 onward, were taken from OMB's Analytical Perspectives. In the absence of estimates of the children's share of ESI in the past, we backcast from current multipliers, assuming changes proportional to the change in the share of the ESI-covered population 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 and 2013 are from Urban-Brookings Tax Policy Center (see below under projections), for consistency with projections, earlier years are from OMB's Analytical Perspectives. |
| Changes Made This Year | None |

| Program | Premium Tax Credit (for health coverage) |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | 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, and so are excluded.) |
| Categories | Tax Programs |
| Major Program Area | Not Means-Tested |
| Eligibility Limitations | Cash |
| Benefit Type | Tax Program |
| Spending Type | <i>Nonrefundable Portion</i> |
| Expenditures (millions) | \$2,070 |
| Total Program | \$69 |
| All Children | \$17 |
| Ages 0-8 | <i>Refundable Portion</i> |
| Total Program | \$30,827 |
| All Children | \$817 |
| Ages 0-8 | \$199 |
| Multipliers | 0.03 |
| All Children | 0.24 |
| Ages 0-8 (% of all children) | The nonrefundable tax portion is taken from OMB's Analytical Perspectives, FY2018, Table 13-1, p.133 (Health section). The refundable (outlay) portion is taken from OMB's Historical Tables, FY2018, Table 8.5, p.173 and includes outlays from both the tax credit and cost sharing reductions. 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. |
| Data Sources & Methodology | |
| Program Expenditures | |
| Multipliers | Unpublished tabulations from the Urban's Institute's Health Policy Center's ACS-HIPSM 2017 model. We used two estimates, one for the tax credit (used for the nonrefundable tax portion) and a slightly lower one for the blend of outlays from the tax credit and cost sharing reduction. Same source as for all programs. Because our income report is based on 2009, the exchange program is not in effect. |
| All Children | |
| Ages 0-8 | |
| Notes | Projected expenditures are from CBO's Budget Projections (January 2017): https://www.cbo.gov/publication/52370 . Projected multiplier for the children's share of the tax credit for 2018 onward is higher than in 2014-2017, because we assume that some of children dropped from CHIP (under CBO baseline assumptions of CHIP not being fully reauthorized) would be shifted onto the health insurance exchange. The HIPSM model (described above) was used for the multiplier estimate. |
| Projections | |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

VII. Health Programs

| Program | Medicaid |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.778 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | N/A |
| All Children | \$89,242 |
| Ages 0–8 | \$48,387 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.54 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 438-9. |
| 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. The estimate includes all benefit payments to persons under 19, regardless of eligibility category (children, disabled, etc.). The MSIS data were tabulated by state and age, and then 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 17 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., 2011-2012, 2012-2013, or 2013-2014). The multipliers for 2014 and earlier were based on MSIS data alone; the estimates both 2015 and 2016 were an average of our MSIS-based estimates and the CBO projections methodology described below. We did this to reflect the increases in adults (due to Medicaid expansion under ACA) that may not fully be reflected in the MSIS data. |
| Ages 0–8 | Estimates provided by the Urban Institute's Health Policy Center using Medicaid expenditure data from the MSIS. Multiplier represents the percentage of benefits received by those ages 0-18 that go to those 0-8. |
| Notes | |
| Projections | Projected expenditures are from the supplemental data accompanying CBO's January 2017 Baseline (January 2017). The estimate is a combination of 100 percent of benefit payments to children, 15.4 percent of benefit payments to the disabled, and a children's share of administrative costs. The assumption of 15.4 percent of federal spending disabled benefits going to individuals less than 19 is based on tabulations of MSIS data in 2012-2015 as described above. |
| Historical Estimates | 1970–85 expenditures were estimated by the authors of <i>Kids' Share 2007</i> . 1990–2004 estimates were provided by Mindy Cohen and Dawn Miller of the Urban Institute. 2005 estimates were provided by Alshadye Yemane of the Urban Institute; 2006-2011 were provided by Emily Lawson of the Urban Institute using the methodology described above (except that for 2006-2009, 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). |
| Changes Made This Year | None |
| Other | Medicaid spending on 0–18-year-olds includes some, but not all, birth and delivery costs. The multiplier does not include birth and delivery costs that are billed to the mother's Medicaid record, as is often the case. However, in some states, and in some instances, birth and delivery costs may be billed to the infant's Medicaid record, in which case they are included in our estimate. Estimates do not include disproportionate share hospital (DSH) payments. |

| Program | Vaccines for Children |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | The VFC Program, established by Section 1928 of the Social Security Act in 1994, serves children through 18 years of age who meet one of the following criteria: those without health insurance, those eligible for Medicaid, American Indian and Alaska Native children, and underinsured children who receive care through Federally Qualified Health Centers (FQHCs) or Rural Health Clinics (RHCs). Through VFC, CDC provides funding to 61 state and local public health immunization programs that include all 50 states, six city/urban areas, and five U.S. territories and protectorates. VFC funding supports the purchase of recommended pediatric and adolescent vaccines, development and management of the pediatric vaccine stockpile, and program operations. http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$4,396 |
| All Children | \$4,396 |
| Ages 0-8 | \$3,212 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.73 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 438-9. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | Multiplier generated from in-house calculations of the estimated incidence of immunizations approved by the Vaccines for Children Program for ages 0-8, based on age-specific recommendations in the "2017 Recommended Immunizations for Children from Birth Through 6 Years Old" from the CDC at https://www.cdc.gov/vaccines/parents/downloads/parent-ver-sch-0-6yrs.pdf and the CDC's "2017 Recommended Immunizations for Children 7-18 Years Old" at https://www.cdc.gov/vaccines/who/teens/downloads/parent-version-schedule-7-18yrs.pdf . |
| Notes | |
| Projections | Projected expenditures are from the supplemental document "Detail of Spending and Enrollment for Medicaid for CBO's January 2017 Baseline" accompanying CBO's Budget Projections: 2017 to 2027. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Maternal and Child Health Block Grant |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.994 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$602 |
| All Children | \$453 |
| Ages 0-8 | \$202 |
| Multipliers | |
| All Children | 0.75 |
| Ages 0-8 (% of all children) | 0.45 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20. |
| Multipliers | |
| All Children | Expenditure data for FY 2015 by class of individuals served is available at the Maternal and Child Health Bureau's web site (https://mchb.tvisdata.hrsa.gov). The multiplier represents the percent of benefits going to children age 0-18, 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 the children age 1-22 class of individuals are not broken down by age. Thus, expenditures are assumed to be spread evenly across all children ages 1-22, that is, 18/22 of children age 1-22 spending. Program dollars for the children with special health care needs (CSHCN) are also not broken down by age so CSHCN spending is allocated by the share of CSHCN that are ages 0-18 from the 2009-10 National Survey of Children with Special Health Care Needs. |
| Ages 0-8 | Total funds by class of individuals served for FY 2015 are available at the Maternal and Child Health Bureau's website (https://mchb.tvisdata.hrsa.gov). Program dollars for the children age 1-22 class of individuals are not broken down by age. Thus, expenditures are assumed to be spread evenly across all children ages 1-22, that is, 8/22 of children age 1-22 spending. Program dollars for the children with special health care needs (CSHCN) are also not broken down by age so CSHCN spending is allocated by the share of CSHCN that are ages 0-8 from the 2009-10 National Survey of Children with Special Health Care Needs. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. The 2008 MCHBG multiplier is applied to all previous years, as the block grant covers pregnant women and those older than 18. |
| Changes Made This Year | None |

| Program | Immunization |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.268 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$797 |
| All Children | \$725 |
| Ages 0-8 | \$530 |
| Multipliers | |
| All Children | 0.910 |
| Ages 0-8 (% of all children) | 0.73 |
| Data Sources & Methodology | |
| Program Expenditures | Expenditures are gathered from the CDC Justification of Estimates for Appropriation Committees, FY 2018, pp. 40, "Immunization and Respiratory Diseases Funding History." Report can be found here: https://www.cdc.gov/budget/documents/fy2018/fy-2018-cdc-congressional-justification.pdf |
| 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. http://www.cdc.gov/vaccines/gen/policies/ipom/downloads/chp-07-adult-iz.pdf . An update of this statistic was not readily available. |
| Ages 0-8 | Multiplier generated from in-house calculations of the estimated incidence of immunizations approved by the Vaccines for Children Program for ages 0-8, based on age-specific recommendations in the "2017 Recommended Immunizations for Children from Birth Through 6 Years Old" from the CDC at https://www.cdc.gov/vaccines/parents/downloads/parent-ver-sch-0-6yrs.pdf and the CDC's "2017 Recommended Immunizations for Children 7-18 Years Old" at https://www.cdc.gov/vaccines/who/teens/downloads/parent-version-schedule-7-18yrs.pdf . |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Outlays for FY2005-08 are available in CDC's Justification of Estimates for Appropriation Committees, FY 2010, pp. 39 and 53. Subsequent outlays are from each year's CDC Justification of Estimates document. |
| Changes Made This Year | None |

| Program | Children's Mental Health Services |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Children's Mental Health Services promotes and ensures that the mental health needs of children and their families are met within the context of community-based systems of care. See http://mentalhealth.samhsa.gov/child/childhealth.asp . |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$119 |
| All Children | \$115 |
| Ages 0-8 | \$26 |
| Multipliers | |
| All Children | 0.97 |
| Ages 0-8 (% of all children) | 0.23 |
| Data Sources & Methodology | |
| Program Expenditures | Estimates were 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. |
| 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. |
| Ages 0-8 | Multiplier represents the percentage of spending on children age 0-8 in FY 2016 and the share of children served who are age 0-8 in FY 2008. Numbers are provided by Dr. Gary Blau of the Center for Mental Health Services of HHS. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Previous expenditures and multipliers provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services. |
| Changes Made This Year | None |

| Program | Healthy Start |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Each year the Maternal and Child Health Bureau (MCHB) awards nearly 900 discretionary grants that help to ensure that 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. |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$97 |
| All Children | \$42 |
| Ages 0-8 | \$30 |
| Multipliers | |
| All Children | 0.43 |
| Ages 0-8 (% of all children) | 0.73 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20. |
| Multipliers | |
| All Children | Multiplier represents the percent of program participants ages 0 to 18. Data on program participants 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: https://mchdata.hrsa.gov/dgisreports/ProgramData/ProgramReports.aspx?Report=IndvServed . The latest data is for FY 2014. Multipliers for FY 2015 and FY 2016 are averages of the previous three years' multipliers. |
| Ages 0-8 | Multiplier represents the percent of program participants ages 0 to 8. Same data source is used as for all children. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Multipliers for 2009 and 2011 are taken from the Health Resources and Services Administration Discretionary Grant Information System. Other years are averages based on the HRSA DGIS data. |
| Changes Made This Year | None |
| Changes Made This Year to Age-Break Multipliers | This year we used the latest demographics data on participants reported by grantees to calculate the age multipliers. |

| Program | Emergency Medical Services (EMS) for Children |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.127 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$19 |
| All Children | \$19 |
| Ages 0-8 | \$9 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.47 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | Program dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0-8 year olds. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | CHIP |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.767 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$14,305 |
| All Children | \$13,627 |
| Ages 0-8 | \$6,102 |
| Multipliers | |
| All Children | 0.95 |
| Ages 0-8 (% of all children) | 0.45 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 443. |
| Multipliers | |
| All Children | We used 2015 CHIP enrollment data from MACPAC (https://www.macpac.gov/wp-content/uploads/2015/03/CHIP-Factsheet-December-2016.pdf) to calculate the percentage of enrollees that are ages 0-18. We adjusted for the fact that per capita expenditures on adults are higher than on children, based on MACSTATS data on Medicaid spending for non-disabled children and for non-disabled, non-elderly adults (December 2016 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). |
| Ages 0-8 | Enrollment estimates provided by the Urban Institute's Health Policy Center based on March Current Population Survey (CPS), weighted by per capita Medicaid expenditure data by age from the MSIS Medicaid expenditure data. FY2016 numbers reflect CY2015 enrollment and FY2013 spending. FY2006 numbers reflect CY2004 enrollment and FY2004 and FY2009 spending. |
| Notes | |
| Projections | Projected expenditures are from the supplemental document "Detail of Spending and Enrollment for the Children's Health Insurance Program—CBO's June 2017 Baseline" accompanying CBO's "An Update to the Budget and Economic Outlook: 2017 to 2027." |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Multiplier methodology described above was followed using similar enrollment data for all relevant years. For 2010-2012, enrollment data used for the multiplier and the per capita expenditure adjustment are from MACStats. For earlier years, enrollment data are from the Kaiser Family Foundation and the per capita adjustment based on data from a GAO report (http://www.gao.gov/new.items/d0850.pdf). |
| Changes Made This Year | See below |
| Other | See notes on Medicaid regarding birth and delivery costs. |

| Program | Universal Newborn Hearing |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.251 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$17 |
| All Children | \$17 |
| Ages 0-8 | \$17 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 1.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20. |
| Multipliers | |
| All Children | We assume that all benefits go to infants. |
| Ages 0-8 | All benefits are assumed to go to infants, which are comprised by the 0-8 age group. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Birth Defects/Developmental Disabilities |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | The mission of the National Center for Birth Defects and Developmental Disabilities Programs includes monitoring rates and trends, conducting research on causes, facilitating evidence-based prevention, and intervention activities for birth defects, developmental disabilities, and child development. |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$121 |
| All Children | \$99 |
| Ages 0-8 | \$80 |
| Multipliers | |
| All Children | 0.82 |
| Ages 0-8 (% of all children) | 0.81 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 429-30. |
| Multipliers | |
| All Children | Estimates for FY2015 for the percent of participants ages 0-18 were provided by Justin Lushbaugh at CDC. |
| Ages 0-8 | Age breakout of program spending in the division of congenital and development disorders provided by same source as the all children multiplier. Spending in other divisions where age breakouts were not available are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0-8 year olds. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays for 2002-04 are available in OMB's Appendix to the Federal Budget. 2001 and 2005 estimates were provided by Maggie Kelly at CDC. Data for 2006 and 2007 are taken from the CDC's Budget Tables for FY 2008 and FY 2009, respectively. Subsequent data is taken from OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Children's Graduate Medical Education (GME) |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.255 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$278 |
| All Children | \$278 |
| Ages 0-8 | \$132 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.47 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | Program dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0-8 year olds. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Lead Hazard Reduction |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #14.905 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$95 |
| All Children | \$95 |
| Ages 0–8 | \$95 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 1.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 583. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0–18. |
| Ages 0–8 | Public Law 102-550 stresses the danger of lead poisoning, particularly for children under the age of 6. Thus, the multiplier for children ages 0–8 is 1. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Home Visiting Programs |
|---------------------------------------|-----------------------------------------------------------------------------------------------------|
| Program Description | See CFDA 93.505 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$390 |
| All Children | \$390 |
| Ages 0-8 | \$390 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 1.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 422. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | This program is targeted towards early childhood. Therefore, the multiplier for 0-8 year olds is 1. |
| Notes | |
| Projections | Projections were provided by Lisa Ramirez-Branum, CBO. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | School Based Health Centers (ACA) |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA 93.501 |
| Categories | |
| Major Program Area | Health |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$25 |
| All Children | \$25 |
| Ages 0-8 | \$5 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.21 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | We obtained data on the types of schools with school-based health centers from the report "School-Based Health Centers: National Census School Year 2013-2014" from the website of the School-Based Health Alliance: http://www.sbh4all.org/school-health-care/national-census-of-school-based-health-centers/ . We found that school based health centers were based with greater frequency in schools of higher grade levels. We assumed that health center benefits were split evenly across children of different grades within a school. Using this data we created a multiplier for each age group from the percent of school based health centers that were accessible to students of that age. |
| Notes | |
| Projections | The ACA provides \$200 million in spending for school based health centers from 2010 - 2013. We estimate that spending occurs through 2017 due to the slow rate at which construction funds are normally spent out. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

VIII. Social Services Programs

| Program | Social Services Block Grant |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.667 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$1,689 |
| All Children | \$949 |
| Ages 0-8 | \$450 |
| Multipliers | |
| All Children | 0.56 |
| Ages 0-8 (% of all children) | 0.47 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 462. |
| 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 F (Supplementary Data Tables) of the Social Services Block Grant Program Annual Reports. Data are available through FY2012, 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: http://www.acf.hhs.gov/programs/ocs/resource/ssbg-qas-2013-sandy-supplemental . |
| Ages 0-8 | Program dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0-8 year olds. |
| Notes | |
| Projections | Projected outlays under CBO's June 2017 Baseline were obtained from Jennifer Grey of CBO. |
| Historical Estimates | Program expenditures were obtained from OMB's Appendix to the Federal Budget, earlier years. Multipliers from 2001 to 2012 were derived using data from the Social Services Block Grant Program Annual Reports. For 1995-2000, multiplier data are from the 2000 and 2004 Green Books, table 10-4. Because this table provides data on expenditures but not on recipients, for each service we used the average percentage of recipients that were children from 2001 to 2004 and applied it to the expenditures. For 1970-90, we used the average of the 1995, 1996, and 1997 multipliers as an estimate. |
| Changes Made This Year | None |

| Program | Community Services Block Grant |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.569 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$679 |
| All Children | \$251 |
| Ages 0-8 | \$138 |
| Multipliers | |
| All Children | 0.37 |
| Ages 0-8 (% of all children) | 0.55 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 463. |
| Multipliers | |
| All Children | Estimates are calculated for all children under age 18. The multiplier is based on the proportion of clients 0-17 served by the CSBG. Data were obtained from The National Association for State Community Services Programs annual report. The most recent data are for Fiscal Year 2013. Future year multipliers are based on an average of the past three years' multipliers. |
| Ages 0-8 | Data on clients served by age (0-5, 6-11 and 12-17) are available in the Appendix Tables of the annual report. Since the younger age groups had higher shares of kids served, children 6-8 were assumed to comprise slightly more than half of children 6-11. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Program expenditures were obtained from OMB's Appendix to the Federal Budget, earlier years. Data are not available to estimate multipliers for 1985 and 1990, so we use a three-year rolling average of multipliers from available years. |
| Changes Made This Year | None |

| Program | Children and Families Services Programs |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | This program funds a wide range of services aimed at assisting children and families in crisis. We selected programs that we determined were focused on children. Examples include programs serving runaway and homeless children, community-based child abuse prevention and child abuse state grants, abandoned infants assistance, and Native American programs. |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$285 |
| All Children | \$285 |
| Ages 0-8 | \$135 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.47 |
| Data Sources & Methodology | OMB's Appendix to the Federal Budget, FY 2018, pg. 463. To avoid double counting, we excluded Head Start, child welfare services, child welfare training, and community services block grant because these programs are counted separately. Additionally, we excluded programs that we determined were not targeted toward children. |
| Multipliers | |
| All Children | As noted above, we only included programs that were targeted towards children. Among these selected programs, we assumed that all benefits go to children ages 0-18. |
| Ages 0-8 | Program dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0-8 year olds. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. Information is not available for 1960 and 1970 (Hargrove 1995). Also, "adoption opportunities"—activities to eliminate barriers to adoption—were included in this program each year except 1985, when they were included with the foster care and adoption assistance programs (OMB 1986a, I-K49). In 1985, we included adoption opportunities in this program to be consistent with other years. |
| Changes Made This Year | Three line items were determined to have moved to Aging and Disability Services as of FY2014: University centers for excellence, Protection and Advocacy, and Projects of National Significance. As of this year, we subtracted these line items out of historical spending as it was determined that they do not actually serve children primarily. |

| Program | Head Start |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.600; note that this includes funding for Early Head Start. |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$8,658 |
| All Children | \$8,658 |
| Ages 0-8 | \$8,658 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 1.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 463. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | We assume that all benefits go to children ages 0-8. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. The budget figure for 1965 is from the National Head Start Association (Ketch 1995). |
| Changes Made This Year | None |

| Program | Child Welfare Services & Training |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.645 (Child Welfare Services) See CFDA #93.648 (Child Welfare Training) |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$272 |
| All Children | \$272 |
| Ages 0-8 | \$175 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.64 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 463. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | Data from the Administration for Children and Families' annual Child Maltreatment report on the number of maltreatment victims by age 0-17 were used to estimate the share of children suffering harm from abuse and neglect by age. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. In 1975, we used the "services" and "training" lines under Public Assistance programs within Social and Rehabilitation Service (with AFDC, Medicaid, etc.). In 1980, we used the "services" line from Grants to States for Social Services and the "training" line from Human Development Services. |
| Changes Made This Year | Age breakout data was updated using a different, more current source than in previous years. |

| Program | Foster Care |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.658 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$4,837 |
| All Children | \$4,789 |
| Ages 0-8 | \$1,685 |
| Multipliers | |
| All Children | 0.99 |
| Ages 0-8 (% of all children) | 0.35 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 465. This item 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 19-20, based on AFCARS data on youth 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 youth with federal payments. |
| Ages 0-8 | The proportion of expenditures on children ages 0-8 is based on foster care children 0-8 as proportion of children 0-17 (based on published AFCARS data (preliminary 2015) from ACF web site), weighted by the authors' estimates of average payment for 0-2, 3-5, 6-8, 9-11 and 12-17 year olds. These estimated average payments by age were based on Family foster care reimbursement rates in the U.S. in 2012 (DeVooght and Bleazey, 2012)), estimates of the use of congregate care by age (Wulczyn, Alpert, Martinez, and Weiss, 2015) and assumptions about costs of congregate care. |
| Notes | |
| Projections | Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's June 2017 baseline. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | Guardianship |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.090 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$121 |
| All Children | \$121 |
| Ages 0-8 | \$39 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.32 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 465. This item is a line item under "Payments for Foster Care and Permanency." |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. Youth ages 18-21 can get guardianship assistance if disabled, or if the guardianship was established at age 16 and up. But according to AFCARS table "Children Exiting Foster Care during FY 2014," not many youth existing 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. |
| Ages 0-8 | We assumed the same age break as for adoption assistance. |
| Notes | |
| Projections | Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's June 2017 baseline. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | Adoption Assistance |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.659 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$2,599 |
| All Children | \$2,599 |
| Ages 0-8 | \$842 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.32 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 465. This item is a line item under "Payments for Foster Care and Permanency." |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. Children ages 18-21 can get assistance if disabled, or if they were adopted at ages 16 and up. But according to AFCARS table "Children Adopted with Public Agency Involvement in FY 2014," 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. |
| Ages 0-8 | The authors' simulation based on converting the flow of children adopted, by age, in each of the past 18 years into a stock of children receiving adoption assistance, by age. Benefits were adjusted by age. Data sources included AFCARS data on children adopted with the assistance of public ages (1997-2014 final data; 2015 preliminary data) and data on subsidy rates for children ages 2, 9 and 16, as reported by the North American Council on Adoptive Children (as of May 2016). |
| Notes | |
| Projections | Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's June 2017 baseline. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | Independent Living/Chafee |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.674 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$140 |
| All Children | \$81 |
| Ages 0-8 | \$0 |
| Multipliers | |
| All Children | 0.58 |
| Ages 0-8 (% of all children) | 0.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 465. This item 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 youth up to age 21, but only were required to serve ages 16-18. As of 1999, all states serve up to age 21. The multiplier for FY 2013, the latest year for which data is available, is gathered from the "Served Population by Age, FFY 2013" table in <i>Highlights from the National Youth in Transition Database (NYTD), Federal Fiscal Year 2013</i> (http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf). The multipliers from FY 2000 to 2011 are smoothed into a progression from 1 to the FY 2012 multiplier, which was also gathered from an NYTD data brief. The FY 2014 and 2015 multipliers are an average of the previous three years' multipliers. |
| Ages 0-8 | No benefits go to children in this age category. |
| Notes | |
| Projections | Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's June 2017 baseline. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. This program is a line item under "Payments to States for Foster Care and Adoption Assistance." |
| Changes Made This Year | None |

| Program | Child Care and Development Block Grant |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.575 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$2,518 |
| All Children | \$2,518 |
| Ages 0-8 | \$2,296 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.91 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 461. |
| Multipliers | |
| All Children | We assume this program provides benefits only to children. Benefits are provided to children under 13 and disabled children under 19. |
| Ages 0-8 | We estimated expenditures by age group by using data on children served (by age) and average monthly payments (by age). Clients by age and payments by age come from Tables 9 and 15 of the FY 2015 CCDF Data Tables (preliminary estimates) posted on the Child Care Bureau's web site. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | Child Care Entitlement to the States |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.596 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$2,788 |
| All Children | \$2,788 |
| Ages 0-8 | \$2,542 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.91 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 461. |
| Multipliers | |
| All Children | We assume this program only provides benefits to children. Benefits are provided to children under 13 and disabled children under 19. |
| Ages 0-8 | We used the same multiplier as the Child Care and Development Block Grant because the Child Care Entitlement to States is another funding stream for the same program. |
| Notes | |
| Projections | Projected outlays under the June 2017 CBO baseline were provided by Susanne Mehlman at CBO. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | PREP and Abstinence Education |
|---------------------------------------|-------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.235 See CFDA #93.092 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$130 |
| All Children | \$130 |
| Ages 0-8 | \$0 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, pg. 460. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | The program does not target this age group. |
| Notes | |
| Projections | Projected outlays under CBO's June 2017 Baseline were obtained from Jennifer Grey of CBO. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Juvenile Justice |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #16.540 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$208 |
| All Children | \$208 |
| Ages 0-8 | \$16 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.08 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 721. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | Data were not available on the age breakdown of children served by the program, but the majority of programs funded served youth and teens. We assumed 90 percent was targeted to youth 12 and older and the remaining 10 percent was split evenly among children 0-11, primarily for activities to prevent child abuse and exploitation of children. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. Outlays for 1975 are not available. The program was part of a block grant program (matching grants to improve and strengthen law enforcement) under the Law Enforcement Assistance Administration (OMB 1975). This program was listed as a line item in Justice Assistance until FY 1997. Thereafter, it is listed as a separate program. For FY 1997, it is listed as both, so we sum these expenditures. |
| Changes Made This Year | None |

| Program | Missing Children |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #16.543 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$65 |
| All Children | \$65 |
| Ages 0-8 | \$21 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.33 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2017, p. 721. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-17. |
| Ages 0-8 | We used data from the 1999 and 2011 US Department of Justice's <i>National Incidence Studies of Missing, Abducted, Runaway, and Thrown away Children</i> to construct the multiplier. Specifically, the multiplier is based on age-breakdown estimates of the estimated characteristics of children stereotypically kidnapped in 1999 and 2011. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | Used an updated version of the report and a slightly different measure of missing children (estimated characteristics of children stereotypically kidnapped) for both current and historical 0-8 age break multipliers. |

| Program | Promoting Safe and Stable Families |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.556 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$349 |
| All Children | \$349 |
| Ages 0-8 | \$224 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.64 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 460. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | Children served were assumed to resemble the population of children at risk for abuse and neglect; see methodology for "Child Welfare Services and Training." |
| Notes | |
| Projections | Projected outlays under CBO's June 2017 Baseline were obtained from Jennifer Grey of CBO. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | Children's Research and Technical Assistance |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #93.595 |
| Categories | |
| Major Program Area | Social Services |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Mandatory |
| Expenditures (millions) | |
| Total Program | \$78 |
| All Children | \$78 |
| Ages 0-8 | \$37 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.47 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 464. |
| Multipliers | |
| All Children | We assume that all benefits go to children ages 0-18. |
| Ages 0-8 | Data are not available by age; thus, expenditures are assumed to be spread evenly across children 0-18, that is, 9/19 for 0-8 year-olds. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

IX. Education Programs

| Program | DoD Dependents' Schools Abroad |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Because military families are often expected to live abroad in areas where quality schools may be difficult to find, the Department of Defense (DoD) is required to provide the opportunity for military dependents to receive a quality education. The Department of Defense Education Activity (DoDEA) is the civilian agency of the U.S. Department of Defense that operates these DoD schools. DoDEA operates more than 200 public schools in 15 districts located in 13 foreign countries, seven states, Guam, and Puerto Rico (www.DoDEA.edu). |
| Categories | Education |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$1,136 |
| All Children | \$1,136 |
| Ages 0–8 | \$415 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.37 |
| Data Sources & Methodology | We gathered data on expenditures from the Fiscal Year 2017 President's Budget Department of Defense Dependents Education (DoDDE), Table III. Financial Summary (\$ in thousands) (http://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2017/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/DoDDE-OP-5.pdf). |
| Multipliers | 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. |
| 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. |
| Ages 0–8 | We calculate the spending on children ages 0–8 by using weekly 2016 enrollment data available on the Department of Defense Education Activity website (http://www.dodea.edu/datacenter/enrollment.cfm), and the most recent data on annual expenditures on educational institutions per student for all services, provided in <i>Education at a Glance 2016: OECD Indicators</i> (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). We calculate average enrollment by grade by averaging enrollment numbers for the second available week of each month. The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages. |
| Notes | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. <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. |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. <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. |
| 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 | Safe Routes to Schools |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | The Federal Safe Routes to School Program (SRTS) makes funding available for a wide variety of programs and projects, from building safer street crossings to establishing programs that encourage children and their parents to walk and bicycle safely to school. The last year of funding was 2012. As of 2013, this program was consolidated into the Transportation Alternatives Program, funded by the Moving Ahead for Progress in the 21st Century Act (MAP-21), but TAP funds could continue to be spent on SRTS. |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$198 |
| All Children | \$198 |
| Ages 0-8 | \$60 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8(% of all children) | 0.30 |
| Data Sources & Methodology | |
| Program Expenditures | We use program tracking reports from the National Center for Safe Routes to School to estimate yearly (federal fiscal year) expenditures (http://www.saferoutesinfo.org/). |
| 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. |
| Ages 0-8 | We assume that benefits are the same as Impact Aid. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. |
| Historical Estimates | Since FY 2013, we have obtained program expenditures from the program tracking reports (http://www.saferoutesinfo.org/). For FY 2005-2012 program expenditures were obtained from the U.S. Department of Transportation, Federal Highway Administration, here: http://safety.fhwa.dot.gov/saferoutes/funding/ . |
| Changes Made This Year | None |

| Program | Impact Aid |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #84.041 |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$1,252 |
| All Children | \$1,252 |
| Ages 0–8 | \$380 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.30 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 336. |
| 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. |
| Ages 0–8 | We calculate the spending on children ages 0–8 by using (Fall 2014) US enrollment data from the <i>Digest of Education Statistics 2016</i> (https://nces.ed.gov/programs/digest/d16/tables/dt16_203.40.asp), and 2013 annual expenditures on educational institutions per student for all services, provided in <i>Education at a Glance 2016: OECD Indicators</i> (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| 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 Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | Vocational (and Adult) Education |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #84.048 |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$1,679 |
| All Children | \$746 |
| Ages 0-8 | \$0 |
| Multipliers | |
| All Children | 0.44 |
| Ages 0-8 (% of all children) | 0.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 344. |
| Multipliers | |
| All Children | The overall multiplier is based on a weighted average of program obligations, using 0.64 for career and technical (vocational) education and 0.10 for adult education. Career and Technical Education (CTE): The Carl D. Perkins Career and Technical Education Act Final Report to Congress (http://www2.ed.gov/about/offices/list/oeped/ppss/reports.html#cte . --page 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"). Adult education: we use the percentage of 16-18-year-olds enrolled, which is detailed in the Adult Education and Family Literacy Act Report to Congress, Appendix C Number of Young Adults Aged 16-18 Enrolled and Percentage of Total Participants in Adult Education by State, From Program Year 2009-10 to Program Year 2011-12 (http://www2.ed.gov/about/offices/list/ovae/resource/octae-aefla-2011-2012.pdf) to weight program obligations. The latest report is from Program Year 2011-2012. |
| Ages 0-8 | Program does not serve this age group. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | <i>Digest of Education Statistics 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)</i> and OMB's Appendix to the Federal Budget, earlier years. For the pre-1999 all children multipliers, we use the average of the three following years (for example, the 1998 multiplier is calculated by averaging multipliers from 1999, 2000, and 2001). |
| Changes Made This Year | None |

| Program | Education for the Disadvantaged (Title I) |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #84.010 (Title 1 Grants to Local Education Agencies) Includes CFDA #84.011(Migrant education) Includes CFDA #84.377 (School Improvement Grants) Includes several smaller reading programs. |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$15,617 |
| All Children | \$15,617 |
| Ages 0–8 | \$6,611 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.42 |
| Data Sources & Methodology | OMB's Appendix to the Federal Budget, FY 2018, p. 335. |
| Program Expenditures | |
| Multipliers | 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. |
| All Children | |
| Ages 0–8 | According to the Department of Education, (https://www2.ed.gov/programs/titleiparta/index.html?exp=0), "Title I served more than 21 million children. Of these students, approximately 59 percent were in kindergarten through fifth grade, 21 percent in grades 6-8, 17 percent in grades 9-12, 3 percent in preschool, and less than one percent ungraded." We used this information to estimate the share of Title I funding supporting 0–8-year-olds. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014</i> (years represent the year in the title of the Digests, not the publication year), and OMB's Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | School Improvement/Education Improvement |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Includes CFDA 84.367 (Improving Teacher Quality State Grants) Includes Math and Science Partnerships Includes CFDA 84.287 (Twenty First Century Community Learning Centers) Includes state assessments, rural education, education for homeless children and youth, and other programs. |
| Categories | Education |
| Major Program Area | Not Means-Tested |
| Eligibility Limitations | In-Kind |
| Benefit Type | Discretionary |
| Spending Type | |
| Expenditures (millions) | |
| Total Program | \$4,355 |
| All Children | \$4,355 |
| Ages 0-8 | \$1,289 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.30 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 337. |
| Multipliers | 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. |
| All Children | We assume that benefits are distributed under the same enrollment and cost per student assumptions as in Impact Aid. |
| Ages 0-8 | |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| 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). OMB's Appendix to the Federal Budget, FY 1992, 1997-2016. |
| Changes Made This Year | None |

| Program | Indian Education |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #84.060 See CFDA #15.042 See CFDA #15.130 |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$962 |
| All Children | \$962 |
| Ages 0–8 | \$343 |
| Multipliers | <i>Department of Education</i> |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.36 |
| | <i>Bureau of Indian Affairs Schools</i> |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.36 |
| | <i>Johnson-O'Malley assistance</i> |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.36 |
| | <i>Education construction</i> |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.36 |
| Data Sources & Methodology | |
| Program Expenditures | For DOE Indian Education: OMB's Appendix to the Federal Budget, FY 2018, p. 338. For Bureau of Indian Affairs Schools (which includes Johnson-O'Malley) and Education Construction: data was gathered from highlights of the <i>Fiscal Year 2018: The Interior Budget in Brief</i> (https://www.doi.gov/sites/doi.gov/files/uploads/fy2018_bib_bh077.pdf), within the section on Indian Affairs, pages BH-83 and BH-85. |
| 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 post-secondary education, but because we include expenditures only for elementary and secondary education (and the proportional share of education management), we use a multiplier of 1. |
| Ages 0–8 | We calculate the spending on children ages 0–8 by using (Fall 2010) Bureau of Indian Education enrollment data from https://nces.ed.gov/programs/digest/d16/tables/dt16_203.45.asp , and 2013 annual expenditures on educational institutions per student for all services, provided Education at a Glance 2016: OECD Indicators (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014</i> (years represent the year in the title of the Digests, not the publication year); OMB's Appendix to the Federal Budget, prior years; and the Interior Budget in Brief. The share of BIA funding for elementary and secondary education was calculated using information from the Department of Interior Budget Request for Indian Affairs. |
| Changes Made This Year | None |

| Program | English Language Acquisition |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #84.365 |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$739 |
| All Children | \$739 |
| Ages 0-8 | \$360 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.49 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 339. |
| 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 twelfth grade is captured. |
| Ages 0-8 | We calculate the spending on children ages 0-8 by using 2014 NCES data on the number of children that are English language learners (https://nces.ed.gov/programs/digest/d16/tables/dt16_204.27.asp), and 2013 annual expenditures on educational institutions per student for all services, provided Education at a Glance 2016: OECD Indicators (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0-8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| 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 Appendix to the Federal Budget, FY 2006-16. |
| Changes Made This Year | None |

| Program | Special Education |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #84.027 Includes Early Intervention Services |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$12,560 |
| All Children | \$12,560 |
| Ages 0-8 | \$4,408 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.35 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 340. |
| Multipliers | |
| All Children | We assume all benefits are directed towards children. Children include youth being served by the program through age 21. |
| Ages 0-8 | This program has a separate set of grants for children under age 3 as well as for those ages 3 to 5. The grants for those under 3 are Grants to States for infants and families (Part C). The separate set of grants for children ages 3 to 5 are Preschool Grants (Part B-619). We assume children ages 3 to 8 also receive a portion of the Grants to States (Part B-611), given language in the Budget Request on p. H-26 that says "Funding under Preschool Grants supplements funds provided to States under the Grants to States program, which serves children with disabilities aged 3 through 21, including all children served under the Preschool Grants program." To calculate the portion of the Grants to States which goes to children age 3 to 5, we estimate the share receiving services in preschool programs operating within and outside public schools using Figure 8, U.S. Department of Education, 30th Annual Report to Congress on the Implementation of the Individuals with Disabilities Education Act, 2008. We multiply these shares by the cost per pupil for these different settings provided in Exhibit 6 of American Institutes for Research's report "What Are We Spending on Special Education Services in the United States, 1999-2000?" We also needed to find the percentage of 6-8 spending from 6-11 spending. First, we calculated the portion of the Grants to States that goes to ages 6-11. Then we determined the portion of 6- to 8-year-olds receiving IDEA using the portion of 6- to 8-year-olds in the country with a reported disability according to the CDC's "Diagnosed Attention Deficit Hyperactivity Disorder and Learning Disability: United States, 2004-2006". We then determined the share of this group receiving services within and outside public schools using Table 11 in the NCES Report "Characteristics of Private Schools in the United States: Results from the 2003-2004 Private School Universe Survey." We multiply these shares by the cost per pupil for these different settings provided in Exhibit 6 of American Institutes for Research's report "What Are We Spending on Special Education Services in the United States, 1999-2000?" The multiplier is then calculated by dividing the Grants to State for 6- to 8-year-olds by all state grants (Part D), as reported in the Department of Education Fiscal Year 2012 Budget Request. The multiplier is then calculated by adding the Grants to States for infants and families, Preschool Grants, and the share of the Grants to State to preschoolers and by dividing by all state grants (Part B, Part C, and Part D), as reported in the Department of Education Fiscal Year 2017 Budget Request. This multiplier was applied to total outlays, which means that spending on activities other than state grants (e.g. technical assistance, administrative costs) is allocated proportionally to state grants |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| 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 Appendix to the Federal Budget, earlier years. |
| Changes Made This Year | None |

| Program | DoD Domestic Schools |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Domestic Schools, formerly Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the U.S. Department of Education during 1951–81. This program allowed the secretary to make arrangements for the education of children who resided on federal property when no suitable local school district could or would provide for the education of these children. Since 1981, the provision had been funded by the Department of Defense and, in 1994, when public law 81-874 was repealed, the Department of Defense was authorized to fund and administer similar provisions (A Study of Schools Serving Military Families in the U.S., U.S. Department of Defense, 1997). This program is also called “Section VI Schools” and “Domestic Dependent Elementary and Secondary Schools” (DDESS). |
| Categories | Education |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$572 |
| All Children | \$572 |
| Ages 0–8 | \$209 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.37 |
| Data Sources & Methodology | |
| Program Expenditures | We gathered data on expenditures from the Fiscal Year 2017 President's Budget Department of Defense Dependents Education (DoDDE), Table III. Financial Summary (\$ in thousands) (http://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2017/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/DoDDE-OP-5.pdf). |
| 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 twelfth grade is captured. |
| Ages 0–8 | We calculate the spending on children ages 0–8 by using weekly 2016 enrollment data available on the Department of Defense Education Activity website (http://www.dodea.edu/datacenter/enrollment.cfm), and the most recent data on annual expenditures on educational institutions per student for all services, provided in Education at A Glance 2016: OECD Indicators (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). We calculate average enrollment by grade by averaging enrollment numbers for the second available week of each month. The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| 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 Budget Estimates: Department of Defense Dependents Education (DoDDE), prior years. |
| Changes Made This Year | None |

| Program | Institute of Education Sciences |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Includes CFDA 84.305 Includes CFDA 84.372 Includes CFDA 84.324 |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$585 |
| All Children | \$445 |
| Ages 0-8 | \$135 |
| Multipliers | |
| All Children | 0.76 |
| Ages 0-8 (% of all children) | 0.30 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 366. |
| 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 U.S. 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 2014 (http://www.census.gov/hhes/school/data/cps/2014/tables.html). |
| Ages 0-8 | We assume that benefits are distributed under the same enrollment and cost per student assumptions as in Impact Aid. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Innovation & Improvement |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Includes CFDA #84.215 (Fund for the Improvement of Education) Includes CFDA #84.282 (Charter Schools) Includes CFDA #84.374 (Teacher Incentive Fund–Recovery Act) Also includes several smaller programs |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$1,452 |
| All Children | \$1,452 |
| Ages 0–8 | \$441 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0–8 (% of all children) | 0.30 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 339. |
| 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 twelfth 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 to be for the benefit of elementary and secondary students. |
| Ages 0–8 | We assume that benefits are distributed under the same enrollment and cost per student assumptions as in Impact Aid. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Safe Schools & Citizenship Education/Supporting Student Success |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | Includes Safe and Drug-Free Schools and Communities Includes Elementary and secondary school counseling Includes Physical education program Includes Promise Neighborhoods |
| Categories | Education |
| Major Program Area | Not Means-Tested |
| Eligibility Limitations | In-Kind |
| Benefit Type | Discretionary |
| Spending Type | |
| Expenditures (millions) | |
| Total Program | \$244 |
| All Children | \$244 |
| Ages 0-8 | \$74 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.30 |
| Data Sources & Methodology | |
| Program Expenditures | OMB's Appendix to the Federal Budget, FY 2018, p. 337. |
| Multipliers | |
| All Children | We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured. Communication with the Urban Institute's Peter Tatian indicates the vast majority of Promise Neighborhood spending goes to children. |
| Ages 0-8 | We assume that benefits are distributed under the same enrollment and cost per student assumptions as in Impact Aid. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | Outlays are from earlier versions of OMB's Appendix to the Federal Budget. |
| Changes Made This Year | None |

| Program | Junior R.O.T.C. |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | "A program that introduces students to the theory and practice of military science, life in the U.S. Army, and prepares them for cadet status. Programs are offered as adjuncts to regular high school." (Army ROTC: Overview, U.S. Department of Defense, 2008). https://www.usarmyjrotc.com/jrotc/dt . |
| Categories | |
| Major Program Area | Education |
| Eligibility Limitations | Not Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$270 |
| All Children | \$270 |
| Ages 0-8 | \$0 |
| Multipliers | |
| All Children | 1.00 |
| Ages 0-8 (% of all children) | 0.00 |
| Data Sources & Methodology | |
| Program Expenditures | Expenditures are gathered from Department of Defense FY 2018 budget documents (http://comptroller.defense.gov/Budget-Materials/Budget2018/). 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 | Program serves high school students. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured. |
| Ages 0-8 | Program does not serve this age group. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. |
| Historical Estimates | <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014</i> (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 |

X. Training Programs

| Program | Job Corps |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | The Job Corps was initially authorized in 1964 under the Economic Opportunity Act (Public Law 106-222). Since 1982, it has been authorized under the Job Training Partnership Act. The program serves economically disadvantaged youth age 14 to 24. Youth are placed in a residential setting and provided with “basic education, vocational skill training, work experience, counseling, health care, and other supportive services” (Overview of Entitlement Programs: 2004 Green Book, Committee on Ways and Means, p. 833). |
| Categories | |
| Major Program Area | Training |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$1,640 |
| All Children | \$646 |
| Ages 0–8 | \$0 |
| Multipliers | |
| All Children | 0.39 |
| Ages 0–8 (% of all children) | 0.00 |
| Data Sources & Methodology | |
| Program Expenditures | OMB’s Appendix to the Federal Budget, FY 2018, p. 729. |
| Multipliers | We obtained estimates of the proportion of participants who are children 19 and under from Shao Zhang at the Department of Labor. Multiplier for 2016 is an average of multipliers from 2013-2015. |
| All Children | |
| Ages 0–8 | Children in this age group are not eligible for this program. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO’s projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | For years before 1995, program cost information was provided by the U.S. Department of Labor, Employment and Training Administration (Puterbaugh 1995). For years after 1995, we used OMB’s Appendix to the Federal Budget. We obtained data to calculate multipliers from Shao Zhang at the Department of Labor. |
| Changes Made This Year | None |

| Program | Reintegration of Ex-Offenders |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #17.270 |
| Categories | |
| Major Program Area | Training |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$38 |
| All Children | \$27 |
| Ages 0-8 | \$0 |
| Multipliers | |
| All Children | 0.70 |
| Ages 0-8 | 0.00 |
| Data Sources & Methodology | |
| Program Expenditures | David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2016 is based on program year 2015 (July 2015 to June 2016). |
| 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 2016, associated with the fiscal year 2015. |
| Ages 0-8 | Children in this age group are not eligible for this program. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | David Lah at the Department of Labor provided all earlier data on outlays and multipliers. |
| Changes Made This Year | None |
| Other | Prior to 2008, known as "Youth Offender Grants". |

| Program | WIA Youth Formula Grants |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #17.259 |
| Categories | |
| Major Program Area | Training |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$771 |
| All Children | \$501 |
| Ages 0-8 | \$0 |
| Multipliers | |
| All Children | 0.65 |
| Ages 0-8 (% of all children) | 0.00 |
| Data Sources & Methodology | |
| Program Expenditures | David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2016 is based on program year 2015 (July 2015 to June 2016). |
| 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 2015, associated with the fiscal year 2016. |
| Ages 0-8 | Children in this age group are not eligible for this program. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| Historical Estimates | David Lah at the Department of Labor provided all earlier data on outlays and multipliers. |
| Changes Made This Year | None |

| Program | YouthBuild Grants |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | See CFDA #17.274 |
| Categories | |
| Major Program Area | Training |
| Eligibility Limitations | Means-Tested |
| Benefit Type | In-Kind |
| Spending Type | Discretionary |
| Expenditures (millions) | |
| Total Program | \$70 |
| All Children | \$25 |
| Ages 0-8 | \$0 |
| Multipliers | |
| All Children | 0.36 |
| Ages 0-8 (% of all children) | 0.00 |
| Data Sources & Methodology | |
| Program Expenditures | David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2016 is based on program year 2015 (July 2015 to June 2016). |
| 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 2015, associated with the fiscal year 2016. |
| Ages 0-8 | Children in this age group are not eligible for this program. |
| Notes | |
| Projections | This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. |
| 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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