

# Data Appendix to *Kids' Share 2021: Report on Federal Expenditures on Children through 2020 and Future Projections*

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# I. Introduction

This appendix describes the data and methodology used to estimate budget outlays and tax reductions on children in *Kids' Share 2021: Federal Expenditures on Children through 2020 and Future Projections* (Hahn et al. 2021).

Estimating government expenditures on children is a complex task involving many decisions, definitions, and assumptions about how federal dollars are spent. For each report, we use a consistent three-step methodology to estimate federal expenditures. First, we define and identify programs for inclusion. We only include programs directly benefiting children or households because of the presence of children. Second, we collect expenditure data for the dozens of programs and tax provisions included in our report. Expenditure data largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2022* (and prior years). The *Analytical Perspectives* volume of the budget provides tax expenditure data. The third step is to estimate how much program spending goes specifically to children. Each step is described further below. We also explain the data and assumptions used to generate projections, describe the sources for our state and local estimates and estimates of spending on older adults and seniors, and specify how our methodology has changed from previous *Kids' Share* reports.

Section II presents a summary table of expenditures in 2020, detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–XI contain descriptions of specific data sources, calculations, and methodological assumptions made for each program included in the report. Any changes in our general methodology at the program level or in calculating estimates from previous years are indicated. We provide references by program, as well as a complete list of references, in section XII. The web addresses cited in this document are current as of October 2021.

## Methodology

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

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

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

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

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

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

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

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

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

**Collect expenditure data.** Expenditure data largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2022* (and prior years). The *Analytical Perspectives* volume of the budget provides tax expenditure data. In most cases, the budget appendix lists outlays for each program included in our analysis, sometimes grouping several programs into larger categories. Although obligations are listed for each program in the group, only one outlay number (the total for the group) is listed. In these situations, we generally assume the ratio of outlays (the total spent) to obligations (the total appropriated) is consistent across all programs in the group, and we calculate outlays by applying this ratio to the total obligation listed for individual programs of interest.<sup>1</sup> We obtain expenditure information for smaller programs not listed in the appendix from budgetary documents on agency websites or directly from representatives at various government agencies.

The *Kids' Share* database includes estimates of federal expenditures in five-year intervals from 1960 to 1995 and annually from 1996 to 2020. Most historical expenditure data come from earlier budget appendices or from information obtained directly from federal agencies.

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

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

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

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

A full list of the programs in each category can be found in the summary table in section II. Note that although the summary table and the *Kids’ Share 2021* report generally use these 10 categories, this appendix has only 9 categories (detailed in sections III–XI). The two tax-related categories are considered one “tax provision” category for purposes of data collection.

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

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

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

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

FIGURE 1

General Rules for Allocating Program Expenditures to Children

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

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

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

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

For certain programs, we use the Urban Institute’s microsimulation modeling capabilities, including the Transfer Income Model (TRIM3), to estimate the share of benefits going to children. TRIM3 is maintained and developed by the Urban Institute with primary funding from the US Department of Health and Human Services. TRIM3 simulates the effects of major government tax, transfer, and health programs and can produce individual, family, state, and national results. TRIM3’s annual “baseline” simulations of actual program rules are used to correct for the underreporting of transfer program benefits in the survey files used as input in TRIM3 and to create other variables—such as program eligibility indicators—unavailable in the input data. Some data used in this year’s report are based on the 2019 Current Population Survey, augmented as described above to adjust for underreporting, and some data come from direct tabulations of the 2020 Current Population Survey. TRIM3 is particularly useful for several income security programs and housing programs. Program results calculated using TRIM3 are noted in the individual descriptions in the sections that follow.

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

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



## Methods for State/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 2018. Estimates for 1998 to 2008 are drawn from the Rockefeller Institute State Funding Database, as described in Billen and colleagues (2007); estimates for 2009–18 are generated by the authors following the Rockefeller Institute methodology and using the sources detailed below. Consultations between the authors of this report and Rockefeller Institute researchers have increased consistency between the federal estimates and the state and local estimates. For example, both sets define children as individuals younger than age 19, and state estimates include the state earned income tax credit, in part to be consistent with the federal analysis. However, differences remain, such as in the reporting period for expenditures. The reporting period is based on the school year (July 2017–June 2018) for education programs, the federal fiscal year (October 2017–September 2018) for major federal programs, and the calendar year for the earned income tax credits.

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

We estimated shares of spending on children for Medicaid, TANF, and CHIP; the other state programs were programs that can be assumed to spend 100 percent on children (i.e., child care, child welfare). The kids' share of these three programs was generally estimated state by state, but it was estimated in aggregate (i.e., one estimate for the entire nation) in 2009 and 2018 for Medicaid, in 2009–12 for TANF, and in 2009–12 and 2014–15 for CHIP.

To update state estimates for 2009–18, we draw on the US Census Bureau’s Annual Survey of School System Finances for state and local education spending data. Medicaid spending on children is estimated from unpublished tabulations of Medicaid claims (MSIS data), by state and age, generated by the Urban Institute’s Health Policy Center, with imputations by the authors for missing data, except in 2009 and 2018, when the estimate is based on CBO estimates of federal Medicaid spending on children. 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 2014–18, we use the same multiplier used for federal CHIP spending; for 2013, we developed a multiplier for each state using the MACPAC source. Data for the remaining programs are drawn from agency websites, with two exceptions: (1) child welfare spending data are mostly gathered from Congressional Research Service reports and the congressional *Green Book* (Committee on Ways and Means 2016), although 2013 and 2016–18 Title IV-E spending data were provided by Emilie Stoltzfus of the Congressional Research Service; (2) earned income tax credit spending estimates are based on data from the IRS and the Urban–Brookings Tax Policy Center. We multiply federal EITC spending in each state (IRS 2021) by the size of the state’s EITC credit as a percentage of the federal credit (TPC 2019). We then adjust each state’s estimate down 10 percent for nonparticipation to arrive at an estimate for each fiscal year from 2009 to 2018.

## Methods for Older Adults Spending

Our primary focus is on expenditures on children, but a few figures in *Kids’ Share 2021* include estimates of spending on older adults, defined as those ages 65 and older. For these estimates, we collect expenditure information on 16 federal programs (17 programs in 2020 with pandemic-related stimulus checks) and 2 state programs and estimate the share of that spending that goes to individuals ages 65 or older. We do not attempt to estimate tax reductions benefiting older adults, so our comparisons with spending on children are limited to outlays. As with the methodology for children, we estimate the share of the program that goes to the older adult population; for example, we exclude spending on children and 18- to 64-year-old adults with disabilities to estimate older adults’ share of spending for Social Security, Medicare, and Medicaid. (Note, however, that except in estimates denoted as “older adults spending,” our estimates for adult portions of Social Security, Medicare, and Medicaid include all spending on individuals ages 19 and older).

At the federal level, our calculations of spending on older adults include spending through Social Security, Medicare, Medicaid, SSI, SNAP, veterans benefits, Railroad Retirement, unemployment compensation, federal civilian retirement, military retirement, Special Benefits for Disabled Coal Miners, veterans medical care, annuitants' health benefits, housing, the Administration for Community Living (previously the Administration of Aging), and the Low-Income Home Energy Assistance Program. For 2020, we also include pandemic-related stimulus checks paid through the tax code. Most of these programs were included in a Congressional Budget Office (CBO) study of federal spending on older adults (CBO 2000), and we added several programs to fit our methodology. We also include the state share of Medicaid spending on older adults and state spending on supplemental SSI benefits.

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

## Methods for Projections

To predict future trends for spending on children, we primarily use the Congressional Budget Office's "An Update to the Budget and Economic Outlook: 2021 to 2031" (CBO 2021). These July 2021 budget projections are based on current law as of May 18, 2021, and generally assume no change in tax and spending laws after that date. For projecting expenditures under tax provisions, we turn to the Urban-Brookings Tax Policy Center Microsimulation Model for major tax provisions and the Office of Management and Budget's projections in *Analytical Perspectives* for smaller tax provisions.

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

**Mandatory spending.** CBO baseline projections assume a continuation of current law. This generally includes the expiration of time-limited programs and tax provisions, except that certain

expiring programs that have been continually reauthorized in the past are also assumed to continue. Our analysis relies on CBO's projections for mandatory programs, drawing from an Excel table published on the CBO website as spending projections by program account. We include the effects of automatic spending reductions of certain budgetary resources under the Budget Control Act of 2013, but there were no such spending reductions in 2020.

**Discretionary spending.** For discretionary spending, the CBO traditionally uses a baseline assumption that spending is kept constant in real terms—that is, spending is adjusted upward for inflation but does not increase to account for growth in population or GDP. As a result, projections for discretionary spending decline over time relative to both mandatory programs and GDP. However, in its July 2021 projections, CBO made an exception for the pandemic response emergency funding, assuming it would not continue in future years.

**Tax reductions.** Projections for tax programs are calculated differently. For five programs included in our analysis—the dependent exemption, the child tax credit, the EITC, the child and dependent care tax credit, the exclusion of employer contributions for medical insurance premiums, and economic impact payments as part of COVID-19 pandemic stimulus—we obtained 10-year projections from the Urban–Brookings Tax Policy Center microsimulation model. These projections are made assuming continuation of current law, including the 2026 expiration of many Tax Cuts and Jobs Act of 2017 provisions and the end-of-2021 expiration of the child tax credit expansion.

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

For programs and tax provisions serving both children and adults, we generally assume that the share of spending directed to children will remain constant for each program from 2021 to 2031. The exception is that we use the CBO's detailed projections by age group for Medicaid, Social Security, and SSI. We also assumed the share of spending going to children in two programs (SNAP and child nutrition) was higher in 2020–22 because of temporary pandemic response funding and then would revert back to the prepandemic share. Our statements about future spending generally focus on spending as a whole and in broad categories, such as health and education, or types of spending, such as mandatory and discretionary given the tentative nature of budget projections.

## Major Changes since Last Year

The major change was to add pandemic-focused programs, including the Education Stabilization Fund, pandemic stimulus checks administered through the tax code, and emergency rental assistance.

## Conclusion

The following section contains a summary table of 2020 expenditures detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–XI explain the specific data sources used and calculations and methodological assumptions made for each program included in the report. These descriptions indicate any adaptations of our general methodology at the program level and identify specific changes in the calculation of estimates from previous years.

## II. Summary Table of Multipliers and Expenditures in 2020

	Multiplier	Expenditures (millions)	
	All children	Total	All children
<b>TOTAL</b>		<b>2,795,240</b>	<b>601,239</b>
<b>INCOME SECURITY</b>		<b>1,298,735</b>	<b>59,741</b>
Social Security			
Old Age and Survivors' Trust Fund	0.017	948,728	15,703
Disability Trust Fund	0.04	146,834	6,258
AFDC/TANF (cash assistance)	0.78	4,261	3,320
TANF noncash assistance	0.78	12,921	10,065
Federal share of child support collections	1.00	(967)	(967)
Child Support Enforcement	1.00	4,394	4,394
Supplemental Security Income	0.16	60,807	9,950
Railroad Retirement	0.002	13,351	25
Veterans Benefits	0.10	108,406	10,993
<b>NUTRITION</b>		<b>113,398</b>	<b>70,761</b>
Supplemental Nutrition Assistance Program	0.51	85,642	43,649
Child Nutrition	1.00	22,745	22,648
Special Supplemental Food (WIC)	0.89	5,011	4,464
<b>HOUSING</b>		<b>46,113</b>	<b>9,756</b>
Low Income Home Energy Assistance	0.20	3,812	753
Low-rent public housing	0.21	4,580	975
Section 8 Low-Income Housing Assistance	0.21	37,656	8,015
Rental housing assistance	0.21	65	14
Emergency Rental Assistance (COVID-19 pandemic response)	0.21	0	0
<b>TAX CREDITS / EXEMPTIONS</b>		<b>768,060</b>	<b>239,414</b>
<i>Subtotal, tax reductions</i>		353,322	119,015
<i>Subtotal, refundable portion of credits (outlays)</i>		414,738	120,399
Earned Income Tax Credit (tax expenditures)	0.89	7,120	6,327
EITC outlays	0.89	57,340	50,953
Dependent Care Credit	0.97	3,580	3,473
Child tax credit (tax expenditures)	1.00	77,385	77,385
CTC outlays	1.00	36,100	36,100
Dependent Exemption	1.00	0	0
Exclusion of Employer-Provided Child Care	1.00	580	580
Employer-Provided Child Care Credit	1.00	20	20
Assistance for adopted foster children	1.00	620	620
Adoption Credit and exclusion	1.00	770	770
Qualified Zone Academy Bonds	1.00	150	150
Qualified Zone Academy outlays	1.00	60	60
Qualified School Construction Bonds	1.00	570	570
Qualified School Construction outlays	1.00	795	795
Exclusion of certain foster care payments	1.00	490	490
Exclusion for public assistance benefits	0.47	580	273
Exclusion for Social Security Retirement and Dependents & Survivors' Benefits	0.020	27,050	542
Exclusion for Veterans Death Benefits and Disability Compensation	0.10	8,440	856
Exclusion of employer contributions for medical insurance premiums and medical care	0.12	216,967	26,687
Premium Tax Credit (for health coverage)	0.030	9,000	273
PTC outlays	0.030	51,459	1,558

	Multiplier	Expenditures (millions)	
	All children	Total	All children
Pandemic response stimulus checks (tax expenditures)	0.00	0	0
Pandemic response stimulus checks outlays administered through tax code	0.12	268,984	30,933
<b>HEALTH</b>		<b>477,819</b>	<b>137,966</b>
Medicaid	0.25	453,890	115,374
Vaccines for Children	1.00	4,578	4,578
Maternal and Child Health (Block Grant)	0.80	688	549
Immunization	0.91	614	558
Children's Mental Health Services	0.64	125	80
Healthy Start	0.37	126	47
CHIP	0.94	16,880	15,884
Birth Defects/Developmental Disabilities	0.78	109	85
Children's Graduate Medical Education	1.00	340	340
Lead Hazard Reduction	1.00	81	81
Home Visiting	1.00	389	389
<b>SOCIAL SERVICES</b>		<b>14,940</b>	<b>13,308</b>
Social Services (Block Grant)	0.61	1,643	1,008
Community Services Block Grant	0.37	1,401	516
Children and Families Services Programs	1.00	381	381
Child welfare services and training	1.00	278	278
Foster Care	0.99	5,194	5,142
Guardianship	1.00	228	228
Adoption Assistance	1.00	3,284	3,284
Independent Living	0.58	143	83
PREP and Abstinence Education	1.00	71	71
Juvenile Justice	1.00	169	169
Missing Children	1.00	82	82
Safe and Stable Families	1.00	477	477
Children's Research and Technical Assistance	1.00	43	43
Unaccompanied Alien Children	1.00	1,547	1,547
<b>EARLY CARE AND EDUCATION</b>		<b>19,778</b>	<b>19,778</b>
Preschool Development Grants	1.00	270	270
Head Start	1.00	9,496	9,496
Child Care and Development Block Grant	1.00	7,033	7,033
Child Care Entitlement to States	1.00	2,979	2,979
<b>EDUCATION</b>		<b>53,865</b>	<b>49,200</b>
Dependents' Schools Abroad	1.00	1,216	1,216
Impact Aid	1.00	1,465	1,465
Career, Technical, and Adult Education (formerly "Vocational and Adult Education")	0.45	1,709	762
Accelerating Achievement and Ensuring Equity (Title I)	1.00	15,862	15,862
School Improvement	1.00	4,717	4,717
Indian Education			
Department of Education	1.00	168	168
Bureau of Indian Affairs Schools	0.70	1,119	783
Education construction	1.00	248	248
English Language Acquisition	1.00	681	681
Education for the Handicapped/Special Education	1.00	12,937	12,937
Domestic schools	1.00	610	610
Institute of Education Sciences	0.77	576	444
Innovation and Improvement	1.00	887	887
Safe Schools and Citizenship Education	1.00	164	164
Junior ROTC	1.00	346	346
Education Stabilization Fund (COVID-19 pandemic response)	0.71	11,160	7,910
<b>TRAINING</b>		<b>2,532</b>	<b>979</b>
Job Corps	0.38	1,579	593
Youth Offender Grants	0.14	41	6
WIA Youth Formula Grants	0.41	837	345

	Multiplier	Expenditures (millions)	
	All children	Total	All children
YouthBuild Grants	0.47	75	35

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



# III. Income Security Programs

Program	Social Security
<b>Program Description</b>	See CFDA #96.004 See CFDA #96.001
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$1,095,562
All Children	\$21,961
<b>Multipliers</b>	
All Children	OASI 0.02
All Children	DI 0.04
<b>Data Sources and Methodology</b>	
Program Expenditures	
Multipliers	
All Children	OASI: OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 1237. DI: OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 1239.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Expenditure data were drawn from OMB's <i>Appendix to the Budget</i> for all years. The "All Children" multiplier was calculated as benefits for children younger than age 18 divided by total benefits, same as the current multiplier.
Changes Made This Year	None

<b>Program</b>	<b>Temporary Assistance for Needy Families</b>
<b>Program Description</b>	See CFDA #93.558
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type (Cash)	Cash
Benefit Type (Noncash)	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	<i>Cash</i>
Total Program	\$4,261
All Children	\$3,320
	<i>Noncash</i>
Total Program	\$12,921
All Children	\$10,065
<b>Multipliers</b>	
All Children	0.78
<b>Data Sources and Methodology</b>	
Program Expenditures	<b>Administrative and benefit expenditures:</b> OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 476. <b>Contingency fund:</b> OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 476.
Multipliers	
All Children	In most states children older than 17 are not eligible for cash assistance, but in a few states students as old as 21 are eligible. Therefore, 21 rather than 18 was used as the upper age limit for children in this program. The multiplier was calculated as the portion of total recipients that are children, using FY 2020 TANF caseload data from the Administration for Children and Families web site at <a href="https://www.acf.hhs.gov/ofa/resource/tanf-caseload-data-2020">https://www.acf.hhs.gov/ofa/resource/tanf-caseload-data-2020</a> (MOE and SSP caseloads are not included). Note that while roughly half of TANF expenditures go toward noncash assistance, the caseload data only include cases receiving cash assistance. However, because reliable data on the noncash caseload are not available, we have calculated the multipliers based on the cash-assistance caseload.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	TANF and contingency fund expenditures are from OMB's <i>Appendix to the Federal Budget</i> for earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Child Support Enforcement</b>
<b>Program Description</b>	See CDFA #93.563
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$4,394
All Children	\$4,394
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	Estimated expenditures are from OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 476–477. This account includes a line for “territories and repatriation,” which is not a children’s program, so is not included in the total. We also show as a separate line the negative outlays associated with the federal share of child support enforcement collections, taken from the “Financial Overview” table of various Annual Reports of the Office of Child Support Enforcement ( <a href="http://www.acf.hhs.gov/programs/css/data">http://www.acf.hhs.gov/programs/css/data</a> ) for years before 2016. From 2016 onward, we use OMB’s Public Budget Database outlays, available as a supplement to the annual federal budget: <a href="https://www.whitehouse.gov/omb/supplemental-materials/">https://www.whitehouse.gov/omb/supplemental-materials/</a> .
Multipliers	
All Children	The data source used for the age-break multipliers includes children as old as 20, so 20 rather than 18 was used as the upper age limit for this program. All expenditures were assumed to be for children. Note that some cases may be pursued even after the child has become an adult. However, due to lack of reliable information to identify the expenditures on these cases and the likelihood that average expenditures for these cases are significantly lower than other cases, we did not attempt to subtract these expenses.
<b>Notes</b>	
Projections	Projected expenditures are from CBO’s “An Update to the Budget and Economic Outlook: 2021 to 2031” (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Historical estimates are drawn from OMB’s <i>Appendix to the Federal Budget</i> , various years. The programs included are child support administration, incentive payments, and Access and Visitation grants.
Changes Made This Year	None

<b>Program</b>	<b>SSI</b>
<b>Program Description</b>	See CFDA #96.006
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$60,807
All Children	\$9,950
<b>Multipliers</b>	
All Children	0.16
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 1234.
Multipliers	
All Children	The SSI program defines children as people younger than 18, so 17 was used as the upper age limit for this program. CBO Supplemental Data (February 2021) was used to calculate the portion of total benefit outlays that go to children. <a href="https://www.cbo.gov/about/products/baseline-projections-selected-programs#21">https://www.cbo.gov/about/products/baseline-projections-selected-programs#21</a> .
<b>Notes</b>	Income categories are estimated using 2007 Current Population Survey data augmented by TRIM-3 to adjust for under- and over-reporting of program participation. TRIM assigns benefits to each member of a household. We use share of total benefits in a household going to children as the multiplier for SSI.
<b>Projections</b>	
Historical Estimates	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Changes Made This Year	Expenditure data are from OMB's <i>Appendix to the Federal Budget</i> for earlier years. Also, for years before 2003, the "All Children" multiplier was calculated using data from the Social Security Administration's Annual Statistical Supplements, as the portion of total benefit outlays that go to children.

<b>Program</b>	<b>Railroad Retirement</b>
<b>Program Description</b>	See CFDA #57.001
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$13,351
All Children	\$25
<b>Multipliers</b>	
All Children	0.002
<b>Data Sources and Methodology</b>	
Program Expenditures	When possible, data were obtained directly from statistical table B3 on the Railroad Retirement Board's web site ( <a href="https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual">https://www.rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual</a> ). When not available, we used the historical outlays database and guidance provided by by Dan Ready of CBO on March 30, 2020, to calculate this figure.
Multipliers	
All Children	Data reported by the Railroad Retirement Board show the portion of recipient children younger than 18, so 17 was used as the upper age limit for this program. Statistical tables B3 and B24 on the Railroad Retirement Board's website ( <a href="https://rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual">https://rrb.gov/FinancialReporting/FinancialActuarialStatistical/Annual</a> ) show total payments and payments to children (table B3) and the percentage of recipient children younger than 18 (table B24). The multiplier was calculated as the portion of total expenditures that went to children younger than 18. Since the latest data available were for FY 2019, the FY 2020 multiplier was calculated as an average of the multiplier for years 2017–19.
<b>Notes</b>	We used the Social Security multipliers as a proxy for Railroad Retirement benefits, as sample sizes were too small in the CPS to provide reliable estimates.
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Projected expenditures are calculated based on supplemental data from CBO's table "Spending Projections, by Budget Account" accompanying the July 2021 budget projections ("An Update to the Budget and Economic Outlook: 2021 to 2031," July 1, 2021) and guidance provided by Dan Ready of CBO on March 30, 2020.
Changes Made This Year	None

<b>Program</b>	<b>Veterans Benefits</b>
<b>Program Description</b>	See CFDA #64.110 See CFDA #64.109 See CFDA #64.104 See CFDA #64.105
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations (Veterans Disability Compensation)	Not Means-Tested
Eligibility Limitations (Other)	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$108,406
All Children	\$10,993
<b>Multipliers</b>	
All Children	0.10
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 1080. We used compensation obligations for survivors for "Survivors Compensation (DIC)," compensation obligations for veterans for "Veterans Compensation (Disability Compensation)," pension obligations for veterans for "Veterans Pension," and pension obligations for survivors for "Survivors Pension." Total gross outlays were allocated to these four programs based on the amount of obligations associated with each program.
Multipliers	
All Children	We used the March 2020 Current Population Survey to estimate the children's share of all four programs using the same multiplier.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	For years before 1999, expenditure data were taken from the Veterans Administration's Annual Reports. Starting in 1999 they were taken from OMB's <i>Appendix to the Federal Budget</i> . For years before 2007, multipliers were based on data from the Veterans Administration. For 2012 onward, multipliers were based on tabulations from the March Current Population Survey (and one estimate was used for all four programs). For 2008–11, we used a bridge to gradually move from administrative data to survey data.
Changes Made This Year	None

# IV. Nutrition Programs

Program	Supplemental Nutrition Assistance Program
<b>Program Description</b>	See CFDA #10.551
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$85,642
All Children	\$43,649
<b>Multipliers</b>	
All Children	0.51
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 163.
Multipliers	
All Children	Children in this program are younger than 18. We used the proportion of benefits that go to children, according to data from Characteristics of Supplemental Nutrition Assistance Program Households: Fiscal Year 2018. The link to the most recent reports is available on the USDA/FNS website: <a href="https://www.fns.usda.gov/snap/characteristics-supplemental-nutrition-assistance-program-households-fiscal-year-2018">https://www.fns.usda.gov/snap/characteristics-supplemental-nutrition-assistance-program-households-fiscal-year-2018</a> . We use the benefits to children as a share of total benefits in 2018 as the 2020 multiplier for the regular portion of SNAP benefits. We also assumed 100 percent of Pandemic-EBT was for children and developed a weighted multiplier for 2020 and 2021 based on the ratio of funding for Pandemic-EBT and regular SNAP benefits.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. Multiplier estimates from 1997 on use data from earlier versions of the Characteristics of Food Stamp Participants report. Before 1997, prorated total monthly benefits for participants are not available, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS website. Note that household data are available back to 1975, but not participant data. Because the proportion of households with children is significantly higher than participants that are children, this number cannot be used. Because the proportion of participants that are children has remained steady over time, the 1980 number is used for 1965–75.
Changes Made This Year	Instead of assuming a roughly constant kids' share into the future, we adjusted the multiplier for 2020 and 2021 to take into account the new Pandemic-EBT program.

Program	Child Nutrition
<b>Program Description</b>	<p>See CFDA #10.553 (School Breakfast Program)</p> <p>See CFDA #10.555 (National School Lunch Program)</p> <p>See CFDA #10.558 (Child and Adult Care Food Program)</p> <p>See CFDA #10.559 (Summer Food Service Program)</p> <p>See CFDA #10.560 (State Administrative Expenses)</p> <p>See CFDA #10.556 (Special Milk)</p>
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$22,745
All Children	\$22,648
<b>Multipliers</b>	
All Children	0.996
Program Expenditures	
Multipliers	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 165.
All Children	
<b>Notes</b>	
	<p>Children 18 and younger are included in the estimates of the child nutrition programs, which include, among other programs, the National School Lunch Program (NSLP), the School Breakfast Program (SBP), the Child and Adult Care Food Program (CACFP), the Summer Food Service Program (SFSP), and Special Milk. Adults participating in CACFP are subtracted out of the multiplier based on the percent of meals for adults out of all meals served.</p>
Projections	<p>Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a>.</p>
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None



<b>Program</b>	<b>WIC</b>
<b>Program Description</b>	See CFDA #10.557
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$5,011
All Children	\$4,464
<b>Multipliers</b>	
All Children	0.89
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 166.
Multipliers	
All Children	WIC benefits to children include children from birth to age 5, breastfeeding women, and pregnant and breastfeeding women younger than age 18. We estimated that 11 percent of benefits go to pregnant and postpartum women 18 and older. Data sources include administrative data on participants for 2019 ( <a href="https://www.fns.usda.gov/pd/wic-program">https://www.fns.usda.gov/pd/wic-program</a> ), participant data from WIC Participants and Program Characteristics 2016 ( <a href="https://www.fns.usda.gov/wic/wic-participant-and-program-characteristics-2016">https://www.fns.usda.gov/wic/wic-participant-and-program-characteristics-2016</a> ), a biennial report, with detailed data on age of participants, and food costs data from Special Supplemental Nutrition Program for Women, Infants, And Children (WIC) Food Package Cost Report, Fiscal Year 2010 (Summary).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

# V. Housing Programs

Program	Low Income Home Energy Assistance
<b>Program Description</b>	See CFDA #93.568
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$3,812
All Children	\$753
<b>Multipliers</b>	
All Children	0.20
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 477.
Multipliers	
All Children	We estimated the percent of benefits that go to households with children ages 18 and younger using Current Population Survey data from calendar year 2019. We assume an equal benefit per person to allocate benefits to children within households. Because data are available through 2019, the 2020 multiplier is an average of the previous three years.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. Multipliers from 1994–2007 were calculated using the Current Population Survey for that year (same methodology as for the current year). For years before 1994, CPS data were not available, so we used an average of the 1994, 1995, and 1996 multipliers.
Changes Made This Year	None

<b>Program</b>	<b>Public Housing</b>
<b>Program Description</b>	See CFDA #14.850
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$4,580
All Children	\$975
<b>Multipliers</b>	
All Children	0.21
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 575.
Multipliers	
All Children	The share of housing benefits allocated to children younger than 18 was estimated using 2018 Current Population Survey data augmented by TRIM-3 to adjust for under- and over-reporting of program participation. Because data are available through 2018, we used an average of estimates from 2016–18 for benefits allocated to children in 2020.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, A Picture of Subsidized Households. For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	None

<b>Program</b>	<b>Section 8 Low-Income Housing Assistance</b>
<b>Program Description</b>	Includes CFDA #14.871
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$37,656
All Children	\$8,015
<b>Multipliers</b>	
All Children	0.21
<b>Data Sources and Methodology</b>	
Program Expenditures	Section 8 outlays are not broken out in the budget appendix. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 574, 594, and 573, respectively.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendices. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). For years before FY 2008, we used OMB's <i>Appendix to the Federal Budget</i> . We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, A Picture of Subsidized Households. For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	None

<b>Program</b>	<b>Rental Housing Assistance</b>
<b>Program Description</b>	See CFDA #14.103
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$65
All Children	\$14
<b>Multipliers</b>	
All Children	0.21
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 596.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, A Picture of Subsidized Households. For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	None

Program	Rental Housing Assistance
<b>Program Description</b>	See CFDA 21.02 "On December 27, 2020 the Consolidated Appropriations Act, 2021 (the 'Act'), was signed into law. While the Act has many provisions, one measure of relief created was the Emergency Rental Assistance Program ('ERA1'). ERA1 was created to assist households that are struggling with rent and utility payments or other expenses as further defined in the Treasury's FAQ's. On March 11, 2021, the American Rescue Plan Act of 2021 ('ARPA') was signed into law and expanded upon ERA1 to create additional funding under the Emergency Rental Assistance Program referred to as ERA2."
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	0.21
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 1017.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Program did not exist in prior years.
Changes Made This Year	Program did not exist in prior years.

# VI. Tax Programs

Program	EITC
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Refundable Portion</i>
Total Program	\$57,340
All Children	\$50,953
	<i>Nonrefundable Portion</i>
Total Program	\$7,120
All Children	\$6,327
<b>Multipliers</b>	<i>Refundable Portion</i>
All Children	0.89
	<i>Nonrefundable Portion</i>
All Children	0.89
<b>Data Sources and Methodology</b>	
Program Expenditures	The refundable (outlay) portion is taken from OMB's <i>Historical Tables</i> , FY 2022, table 8.5. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Estimates are calculated by tabulating credits.
Multipliers	
All Children	We excluded benefits to childless households, an estimated 2.9 percent of all benefits according to calculations from the Tax Policy Center using IRS SOI data ( <a href="http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559">http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559</a> ). In addition, based on data from the TRIM3 Model of calendar year 2018 EITC expenditure, we estimated that 8.1 percent of the benefits going to households with children were going to children ages 19 to 23 or adults with a disability and 91.9 percent to children from birth to age 18. Therefore, the multiplier for "all children" (defined as from birth to age 18) was calculated as $0.971 \times 0.919 = 0.892$ .
<b>Notes</b>	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. We adjusted the multiplier for 2021 and 2022 to incorporate changes in the portion of EITC going to childless units for calendar year 2021 based on changes from the American Rescue Plan.
Historical Estimates	Tax expenditures for years before 2010 were taken from OMB's <i>Analytical Perspectives</i> . Tax expenditures for 2011 to 2020 are from Urban-Brookings Tax Policy Center Microsimulation Model (versions 0217-1 and 0319-1). 2010 is an average of 2009 and 2011. Outlays for earlier years were taken from OMB's <i>Historical Tables</i> (table 8.5).
Changes Made This Year	None

<b>Program</b>	<b>Child and Dependent Care Credit</b>
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$3,580
All Children	\$3,473
<b>Multipliers</b>	
All Children	0.97
<b>Data Sources and Methodology</b>	
Program Expenditures	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimate is calculated by simulating the repeal of the provision.
Multipliers	
All Children	The Family Support Act of 1988 reduced to 13 the age cutoff of a child for whom the dependent care credit may be claimed, so 12 is used as the upper age limit for this program. This credit can also be used for nonchildren dependents, and that portion of the credit has no age limit. In consultation with Adam Carasso, former coauthor in the budget series, and with experts in the Tax Policy Center, we estimated that 3 percent of this credit goes to older dependents and 97 percent goes to children (Carasso 2008).
<b>Notes</b>	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Expenditures for years before 2009 were taken from OMB's <i>Analytical Perspectives</i> . Estimates for 2012 onward are from the Urban-Brookings Tax Policy Center Microsimulation Model.
Changes Made This Year	None



Program	Child Tax Credit
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> . The \$500 credit for other dependents not eligible for the child tax credit (17- and 18-year-olds) also is included in this line item.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Refundable Portion</i>
Total Program	\$36,100
All Children	\$36,100
	<i>Nonrefundable Portion</i>
Total Program	\$77,385
All Children	\$77,385
<b>Multipliers</b>	<i>Refundable Portion</i>
All Children	1.00
	<i>Nonrefundable Portion</i>
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	Both the refundable (outlay) portion and the nonrefundable portion are taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2) and include the 17- and 18-year-yold dependents not eligible for the regular child tax credit; this estimate is calculated by simulating the repeal of the provision. For the nonrefundable portion, the fiscal year revenues are assumed to be 55 percent of the current calendar year estimate and 45 percent of the previous calendar year estimate.
Multipliers	
All Children	All expenditures were assumed to be for children ages 18 and younger.
<b>Notes</b>	
Projections	Projected expenditures are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Tax expenditures for years before 2005 were taken from OMB's <i>Analytical Perspectives</i> . Tax expenditures for 2005 onward from the Urban-Brookings Tax Policy Center Microsimulation Model. Outlays forbears before 2010 were taken from OMB's <i>Historical Tables</i> (table 8.5). Outlays for 2010 onward were taken from the Urban-Brookings Tax Policy Center Microsimulation Model.
Changes Made This Year	Outlays for 2010 through the current year are now based on the Urban-Brookings Tax Policy Center Microsimulation Model instead of OMB's <i>Historical Tables</i> (table 8.5). This change increases the consistency of estimates between the recent past and future projections.

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

Program	Exclusion of Employer-Provided Child Care
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$580
All Children	\$580
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2022, Table 10-1, p. 111, row 109.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and younger.
<b>Notes</b>	
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 111). 2031 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Employer-Provided Child Care Credit
<b>Program Description</b>	Under Section 45f of 20EGTRRA (Public Law 107-16), businesses may claim a tax “credit equal to 25 percent of qualified expenses for employee child care and 10 percent of qualified expenses for child care resource and referral services. Employer deductions for such expenses are reduced by the amount of the credit. The maximum total credit is limited to \$150,000 per taxable year” (OMB’s 2007 <i>Analytical Perspectives</i> , p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$20
All Children	\$20
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB’s <i>Analytical Perspectives</i> , FY 2022, table 10-1, p. 111, row 110.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under. Further, it was assumed that most children enrolled in employer-provided child care are younger than age 13 (i.e., identical to the age cutoff for the exclusion for employer-provided child care).
<b>Notes</b>	
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 111). 2031 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB’s <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Assistance for Adopted Foster Children
<b>Program Description</b>	"Taxpayers who adopt eligible children from the public foster care system can receive monthly payments for the children's significant and varied needs and a reimbursement of up to \$2,000 for nonrecurring adoption expenses. These payments are excluded from gross income" (OMB's 2007 <i>Analytical Perspectives</i> , p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$620
All Children	\$620
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2022, table 10-1, p. 111, row 111.
Multipliers	
All Children	All expenditures were assumed to be for children younger than age 18.
<b>Notes</b>	
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 111). 2031 was estimated by applying the 2025-30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Adoption Credit and Exclusion
<b>Program Description</b>	See page 32 in the <i>Data Appendix to Federal Expenditures on Infants and Toddlers in 2007</i> ( <a href="http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view">http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view</a> ).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Nonrefundable Portion</i>
Total Program	\$770
All Children	\$770
	<i>Refundable Portion</i>
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2022, table 10-1, p. 111, row 112.
Multipliers	
All Children	All expenditures were assumed to be for children younger than age 18.
<b>Notes</b>	
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 111). 2031 was estimated by applying the 2025'30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Qualified Zone Academy Bonds
<b>Program Description</b>	Qualified Zone Academy Bonds (QZABs) have been in place since 1997 and are used for renovation, technology purchases, developing challenging curriculum, and training quality teachers. For more information, see <a href="http://www2.ed.gov/programs/qualifiedzone/faq.html">http://www2.ed.gov/programs/qualifiedzone/faq.html</a> .
<b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type	Tax Programs Not Means-Tested Cash Tax Program
<b>Expenditures (millions)</b> Total Program All Children  Total Program All Children	<i>Nonrefundable Portion</i> \$150 \$150  <i>Refundable Portion</i> \$60 \$60
<b>Multipliers</b> All Children	1.00
<b>Data Sources and Methodology</b> Program Expenditures Multipliers All Children	OMB's <i>Analytical Perspectives</i> , FY 2022, table 10-1, p. 110, row 100.  All expenditures were assumed to be for children younger than age 18.
<b>Notes</b> Projections  Historical Estimates	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 110). 2031 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.  Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Qualified School Construction Bonds
<b>Program Description</b>	Part of the American Recovery and Reinvestment Act, Qualified School Construction Bonds (QSCB) provide tax credits on bond interest for bonds purchased for school construction, renovation, modernization, or the purchase of land to be used for construction. For more information, see <a href="http://www.irs.gov/pub/irs-drop/n-09-35.pdf">http://www.irs.gov/pub/irs-drop/n-09-35.pdf</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	<i>Nonrefundable Portion</i> \$570
All Children	\$570
	<i>Refundable Portion</i>
Total Program	\$795
All Children	\$795
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2022, table 10-1, p. 111, row 107.
Multipliers	
All Children	All expenditures were assumed to be for children younger than age 18.
<b>Notes</b>	
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 111). 2031 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> . As part of ARRA, there are no expenditures before 2009.
Changes Made This Year	None



Program	Exclusion of Certain Foster Care Payments
<b>Program Description</b>	Under the Tax Reform Act of 1986 (Public Law 99-514), compensation paid to foster parents for providing “a home and care for children who are wards of the state...is excluded from their gross incomes of foster parents; the expenses they incur are nondeductible.” The Fairness for Foster Care Families Act of 2001 expanded the scope of payments qualifying for this exclusion (OMB’s 2007 <i>Analytical Perspectives</i> , p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$490
All Children	\$490
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB’s <i>Analytical Perspectives</i> , FY 2022, table 10-1, p. 111, row 107.
Multipliers	
All Children	All expenditures were assumed to be for children younger than age 18.
<b>Notes</b>	
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 111). 2031 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB’s <i>Analytical Perspectives</i> .
Changes Made This Year	None

Program	Exclusion for Public Assistance Benefits
<b>Program Description</b>	Although “there is no specific statutory authorization, a number of revenue rulings under Code section 61 have held that specific types of public assistance payments are excludable from gross income. Revenue rulings generally exclude government transfer payments from income because they are considered to be general welfare payments...Cash payments come mainly from the AFDC and Supplemental Security Income (SSI) Programs. In-kind payments include food stamps, Medicaid, and housing assistance. None of these payments is subject to income tax” ( <i>Green Book 2004</i> , 13–42).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$580
All Children	\$273
<b>Multipliers</b>	
All Children	0.47
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB’s <i>Analytical Perspectives</i> , FY 2022, table 10-1, p. 111, row 138.
Multipliers	
All Children	Because cash public assistance includes primarily TANF and SSI, we used the average of the multipliers for those two programs as the multiplier for this expenditure. Note that in some states children as old as 21 are eligible for TANF, meaning 21 is the upper limit for this multiplier.
<b>Notes</b>	
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 138). 2031 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB’s <i>Analytical Perspectives</i> .
Changes Made This Year	None

<b>Program</b>		<b>Exclusion of Social Security Benefits for Dependents of Retired and Disabled Workers</b>
<b>Program Description</b>	Social Security benefit payments are partially excluded from a beneficiary's gross incomes. Note that for years before 2015, the exclusion for Social Security Retirement and Dependents' and Survivors' Benefits was shown separately from the exclusion for Social Security disability benefits. For 2016 forward, the exclusion is shown in one line.	
<b>Categories</b>		
Major Program Area	Tax Programs	
Eligibility Limitations	Not Means-Tested	
Benefit Type	Cash	
Spending Type	Tax Program	
<b>Expenditures (millions)</b>		
Total Program	\$27,050	
All Children	\$542	
<b>Multipliers</b>		
All Children	0.02	
<b>Data Sources and Methodology</b>		
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2022, table 10-2B, p. 123, row 155.	
Multipliers		
All Children	We assume that benefits are the same as under the OASI and DI portions of Social Security.	
<b>Notes</b>		
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 123). 2031 was estimated by applying the 2025–30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.	
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .	
Changes Made This Year	None	

<b>Program</b>		<b>Exclusion for Veterans Death Benefits and Disability Compensation and Veterans Pensions</b>
<b>Program Description</b>	"All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income" (OMB's 2007 <i>Analytical Perspectives</i> , p. 312).	
<b>Categories</b>		
Major Program Area	Tax Programs	
Eligibility Limitations	Not Means-Tested	
Benefit Type	Cash	
Spending Type	Tax Program	
<b>Expenditures (millions)</b>		
Total Program	\$8,440	
All Children	\$856	
<b>Multipliers</b>		
All Children	0.10	
<b>Data Sources and Methodology</b>		
Program Expenditures	OMB's <i>Analytical Perspectives</i> , FY 2022, table 10-2B, p. 123, row 157-58.	
Multipliers		
All Children	We assume that benefits are the same as under the Veterans' Benefits programs.	
<b>Notes</b>		
Projections	Projections to 2030 are based on OMB projections ( <i>Analytical Perspectives</i> , FY 2022, p. 123). 2031 was estimated by applying the 2025-30 average annual growth rate to the 2031 projection and scaling for CBO-OMB GDP differences.	
Historical Estimates	Expenditures for earlier years were taken from OMB's <i>Analytical Perspectives</i> .	
Changes Made This Year	None	

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

Program	
<b>Program Description</b>	“Under the baseline tax system, all compensation, including dedicated payments and in-kind benefits, should be included in taxable income. In contrast, under current law, employer-paid health insurance premiums and other medical expenses (including long-term care) are deducted as a business expense by employers, but they are not included in employee gross income.” (OMB’s 2014 <i>Analytical Perspectives</i> , p. 271). For more details, visit the Tax Policy Center Briefing Book at <a href="http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm">http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$216,967
All Children	\$26,687
<b>Multipliers</b>	
All Children	0.12
<b>Data Sources and Methodology</b>	
Program Expenditures	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health savings accounts, medical savings accounts, and health reimbursement accounts under the assumptions that the repeal would affect only income tax liabilities, these expenses would not be claimed as medical itemized deductions, and there would be no behavioral changes in health insurance take-up and spending decisions. Estimates do not include microdynamics.
Multipliers	
All Children	Estimate of children’s share is based on unpublished analyses from the Urban Institute Health Policy Center’s HPSM 2020 model and the NBER Tax Sim model.
<b>Notes</b>	
Projections	Source: Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health savings accounts, medical savings accounts, and health reimbursement accounts under the assumptions that the repeal would affect only income tax liabilities, these expenses would not be claimed as medical itemized deductions, and there would be no behavioral changes in health insurance take-up and spending decisions. Estimates do not include microdynamics.
Historical Estimates	Expenditures for earlier years, from 1975–2012, were taken from OMB’s <i>Analytical Perspectives</i> . In the absence of estimates of the children’s share of ESI in the past, we backcast from current multipliers, assuming changes proportional to the change in the share of the ESI-covered population younger than 18 (based on data from the Current Population Survey). We do not have estimates for 1960, 1965, or 1970. Estimates for 2012 onward are from Urban–Brookings Tax Policy Center.
Changes Made This Year	None

<b>Program</b>	<b>Premium Tax Credit (for health coverage)</b>
<b>Program Description</b>	Beginning in 2014, the Affordable Care Act (ACA) will make available federal subsidies to eligible individuals for the purchase of health insurance through newly created health insurance exchanges. The premium tax credit, basic health program in selected states, and cost-sharing reductions are counted here. (Outlays and revenues from premium stabilization programs are largely offsetting and have little spending on children, so they are excluded.)
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	<i>Nonrefundable Portion</i> \$9,000
All Children	\$273
Total Program	<i>Refundable Portion</i> \$51,459
All Children	\$1,558
<b>Multipliers</b>	
All Children	<i>Nonrefundable Portion</i> 0.03
	<i>Refundable Portion</i> 0.03
<b>Data Sources and Methodology</b>	
Program Expenditures	The nonrefundable tax portion is taken from the detailed program table, "Net Federal Subsidies Associated With Health Insurance Coverage, 2020 to 2030," from September 2020. The refundable (outlay) portion is taken from OMB's <i>Historical Tables</i> , FY 2022 table 8.5. We did not include any outlays associated with premium stabilization programs, both because outlays and revenues are largely offsetting and because these programs have little effect on children.
Multipliers	
All Children	Unpublished tabulations from the Urban Institute Health Policy Center's ACS-HIPSM 2019 model.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's budget projections (July 2021). The HIPSM model (described above) was used for the multiplier estimate.
Historical Estimates	Expenditures for the nonrefundable tax portion in earlier years 2014-17 were taken from OMB's <i>Analytical Perspectives</i> . Estimates for 2018 onward are from the detailed tables for this program accompanying CBO's baseline.
Changes Made This Year	None

Program	Economic Impact Payments (COVID-19 pandemic stimulus)
<b>Program Description</b>	The government gave three economic impact payments during the COVID -19 pandemic. Those below certain income thresholds, as reported on their previous tax filings, received an economic impact payment. Children younger than 17 received different amounts per payment.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Nonrefundable Portion</i>
Total Program	\$0
All Children	\$0
	<i>Refundable Portion</i>
Total Program	\$268,984
All Children	\$30,933
<b>Multipliers</b>	<i>Nonrefundable Portion</i>
All Children	0
	<i>Refundable Portion</i>
	0.12
<b>Data Sources and Methodology</b>	
Program Expenditures	Urban–Brookings Tax Policy Center Microsimulation Model (version 0319-2). Baseline is current law. Estimate is calculated by simulating the repeal of this provision. The estimate is limited to those children from birth to age 18, excluding those ages 19 to 24 who are full-time students or have a disability. To determine the split between outlays and tax expenditures, we followed OMB’s <i>Analytical Perspectives</i> (tax expenditures) and <i>Historical Tables</i> (outlays). We imputed the split by year and provision.
Multipliers	
All Children	For multiplier, we used TPC estimates of the share of each of three provisions going to children younger than 19. We calculated a weighted multiplier across the three provisions, based on the share of outlays and expenditures from each of the three provisions.
<b>Notes</b>	
Projections	Projected expenditures are from CBO’s “An Update to the Budget and Economic Outlook: 2021 to 2031” (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Program did not exist in prior years.
Changes Made This Year	None

# VII. Health Programs

Program	Medicaid
<b>Program Description</b>	See CFDA #93.778
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$453,890
All Children	\$115,374
<b>Multipliers</b>	
All Children	0.25
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 460.
Multipliers	
All Children	The multipliers are based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data (through 2015) by the Urban Institute's Health Policy Center and examination of the CBO projections and HHS Actuarial annual reports. The estimate includes all benefit payments to people younger than 19, regardless of eligibility category (children, with a disability, etc.). The MSIS data on Medicaid enrollees, tabulated by state and age, adjusted to C33 CMS-64 spending totals by service category, and multiplied the appropriate FMAP rates, by state, were used to calculate the federal share of spending on individuals younger than 19. The MSIS data are incomplete; for example, the 2015 data include only 20 states, though these represent more than half of all Medicaid expenditures. Where data were missing for a state, we used multipliers from the two most recent years of data for that state (i.e., 2011-12, 2012-13, or 2013-14). However, if the state with missing data opted to expand Medicaid, we assumed a decline in the share of children, based on observed declines in expansion states with 2015 data. The multiplier estimates through 2018 are based on this methodology; the multipliers for 2019 and 2020 are based on the methodology described below under Projections.
<b>Notes</b>	
Projections	Total outlays are from CBO's July 2021 Baseline. However, the share of expenditures going to children was assumed to change over time, following assumptions from the supplemental data accompanying CBO's July 2021 Baseline. Specifically, the multiplier was estimated assuming a combination of 100 percent of benefit payments to children, 16.2 percent of benefit payments to people with a disability, and the children's share of administrative costs. The assumption of 16.2 percent of federal spending disabled benefits going to individuals younger than 19 is based on tabulations of MSIS data in 2013-15 as described above.
Historical Estimates	1970-85 expenditures were estimated by the authors of Kids' Share 2007. 1990-2004 estimates were provided by Mindy Cohen and Dawn Miller of the Urban Institute. 2005 estimates were provided by Alshadye Yemane of the Urban Institute; 2006-11 estimates were provided by Emily Lawson of the Urban Institute using the methodology described above for all children multipliers (except that for 2006-09, children's spending was estimated for total benefits, and the federal share was estimated using a national average FMAP rather than state-by-state FMAPs). Estimates for 2012-18 were estimated as described under multipliers for all children.
Changes Made This Year	
Other	Medicaid spending on children from birth to age 18 includes some birth and delivery costs. The multiplier does not include birth and delivery costs 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
<b>Program Description</b>	The Vaccines for Children (VFC) Program, established by Section 1928 of the Social Security Act in 1994, serves children through age 18 who meet one of the following criteria: those without health insurance, those eligible for Medicaid, American Indian and Alaska Native children, and underinsured children who receive care through Federally Qualified Health Centers or Rural Health Clinics. Through VFC, the CDC provides funding to 61 state and local public health immunization programs that include all 50 states, six urban areas, and five US territories and protectorates. VFC funding supports the purchase of recommended pediatric and adolescent vaccines, development and management of the pediatric vaccine stockpile, and program operations ( <a href="http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf">http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf</a> ).
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$4,578
All Children	\$4,578
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 459.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental document "Details About Baseline Projections for Selected Programs" for Medicaid accompanying CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021).
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

<b>Program</b>	<b>Maternal and Child Health Block Grant</b>
<b>Program Description</b>	See CFDA #93.994
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$688
All Children	\$549
<b>Multipliers</b>	
All Children	0.80
<b>Data Sources and Methodology</b>	
Program Expenditures	Department of Health and Human Services FY 2021 <i>Budget in Brief</i> , p. 29. Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2021-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2021-budget-in-brief.pdf</a> .
Multipliers	
All Children	Expenditure data for FY 2019 by class of individuals served are available at the Maternal and Child Health Bureau's website ( <a href="https://mchb.tvisdata.hrsa.gov">https://mchb.tvisdata.hrsa.gov</a> ). The multiplier represents the percent of benefits going to children from birth to age 18 and excludes those older than 18, pregnant women, and the "all others" category. This data source lags by one year, so we use an average of the previous three years' multipliers for the current year. Program dollars for children in the ages 1 to 21 class of individuals are not broken down by age. Thus, expenditures are assumed to be spread evenly across all children ages 1 to 21—that is, 18/21 of spending on children ages 1 to 21. Program dollars for the children with special health care needs (CSHCN) are also not broken down by age. Based on estimates from the 2011–12 National Survey of Children with Special Health Care Needs, CSHCN spending is assumed to be spread approximately evenly across CSHCN children by age. Thus, expenditures are allocated proportionally for CSHCN, from birth to age 18— that is, 19/22 of spending on CSCHN from birth to age 21.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . The 2008 MCHBG multiplier is applied to all previous years, as the block grant covers pregnant women and those older than 18.
Changes Made This Year	None

<b>Program</b>	<b>Immunization</b>
<b>Program Description</b>	See CFDA #93.268
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$614
All Children	\$558
<b>Multipliers</b>	
All Children	0.91
<b>Data Sources and Methodology</b>	
Program Expenditures	Expenditures for 2020 were found in the Budget Detail Table from CDC's FY 2022 Congressional Justification, available here: <a href="https://www.cdc.gov/budget/fy2022/congressional-justification.html">https://www.cdc.gov/budget/fy2022/congressional-justification.html</a> .
Multipliers	
All Children	According to the CDC, "In 2010, nine percent of Section 317 funding was used to purchase adult vaccines." Therefore, we use a multiplier of 0.91 for all children younger than 19 (Adult Immunization). An update of this statistic was not readily available.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . Outlays for FY 2005–08 are available in CDC's <i>Justification of Estimates for Appropriation Committees</i> , FY 2010, pp. 39 and 53. Subsequent outlays are from each year's CDC <i>Justification of Estimates for Appropriation Committees</i> document.
Changes Made This Year	None

Program	Children's Mental Health Services
<b>Program Description</b>	Children's Mental Health Services promotes and ensures the mental health needs of children and their families are met within the context of community-based systems of care. See <a href="http://mentalhealth.samhsa.gov/child/childhealth.asp">http://mentalhealth.samhsa.gov/child/childhealth.asp</a> .
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$125
All Children	\$80
<b>Multipliers</b>	
All Children	0.64
<b>Data Sources and Methodology</b>	
Program Expenditures	Expenditures for 2020 were found in the Budget Detail Table from SAMHSA's FY 2022 Congressional Justification, available here: <a href="https://www.samhsa.gov/sites/default/files/samhsa-fy-2022-cj.pdf">https://www.samhsa.gov/sites/default/files/samhsa-fy-2022-cj.pdf</a> .
Multipliers	
All Children	Multiplier provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services. Because the latest estimate available was for FY 2018, the FY 2019 and FY 2020 multiplier was calculated as an average of the multiplier for the prior three years.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Previous expenditures and multipliers provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services.
Changes Made This Year	Updated projections to grow at the same rate as all federal, nondefense discretionary spending instead of using the CBO baseline's detailed budget account-level projections, which comprised increased pandemic spending targeted at another program under the account rather than this program.

Program	Healthy Start
<b>Program Description</b>	See CFDA #93.926 Each year the Maternal and Child Health Bureau (MCHB) awards nearly 900 discretionary grants that help ensure quality health care is available to the maternal and child health (MCH) population, which includes all of the nation's women, infants, children, adolescents, and their families, including fathers and children with special health care needs.
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$126
All Children	\$47
<b>Multipliers</b>	
All Children	0.37
<b>Data Sources and Methodology</b>	
Program Expenditures	Department of Health and Human Services FY 2022 <i>Budget in Brief</i> , p. 30. Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2022-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2022-budget-in-brief.pdf</a> .
<b>Multipliers</b>	
All Children	The multiplier represents the percent of program participants from birth to age 18 weighted by the budget amounts allocated to different MCH populations (pregnant women, infants, children, children with special health care needs, nonpregnant women and others). Data on program participants and budget amounts allocated to different MCH populations were provided by Dr. Ada Determan at the Health Resources and Services Administration on June 30, 2021. The latest data are for FY 2019. Multipliers for FY 2020 are an average of the previous three years' multipliers.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . Multipliers for 2009, 2011, 2013, 2014, and 2015 are taken from the Health Resources and Services Administration Discretionary Grant Information System. Other years are averages based on the HRSA DGIS data.
Changes Made This Year	Updated projections to grow at the same rate as all federal, nondefense discretionary spending instead of using the CBO baseline's detailed budget account-level projections, which comprised increased pandemic spending targeted at another program under the account rather than this program.

<b>Program</b>	<b>CHIP</b>
<b>Program Description</b>	See CFDA #93.767
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$16,880
All Children	\$15,884
<b>Multipliers</b>	
All Children	0.94
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 464.
Multipliers	
All Children	We used 2016 CHIP enrollment data from MACPAC ( <a href="https://www.macpac.gov/publication/state-childrens-health-insurance-program-chip-fact-sheet/">https://www.macpac.gov/publication/state-childrens-health-insurance-program-chip-fact-sheet/</a> ) to calculate the percentage of enrollees from birth to age 18. We adjusted for the fact that per capita expenditures on adults are higher than on children, based on MACSTATS data on Medicaid spending for children and nonelderly adults without a disability (December 2020 edition of the MACStats: Medicaid and CHIP Data Book, EXHIBIT 22. Medicaid Benefit Spending Per Full-Year Equivalent (FYE) Enrollee by Eligibility Group and Service Category, FY 2018). Multipliers for FY 2017, FY 2019, and FY 2020 are an average of the previous three years' multipliers.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> . Multiplier methodology described above was followed using similar enrollment data for all relevant years. For 2010–12, enrollment data used for the multiplier and the per capita expenditure adjustment are from MACStats. For earlier years, enrollment data are from the Kaiser Family Foundation and the per capita adjustment based on data from a GAO report ( <a href="http://www.gao.gov/new.items/d0850.pdf">http://www.gao.gov/new.items/d0850.pdf</a> ).
Changes Made This Year	None
Other	See notes on Medicaid regarding birth and delivery costs.

Program	Birth Defects/Developmental Disabilities
<b>Program Description</b>	The mission of the National Center for Birth Defects and Developmental Disabilities Programs includes monitoring rates and trends, conducting research on causes, facilitating evidence-based prevention, and intervention activities for birth defects, developmental disabilities, and child development.
<b>Categories</b> Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$109
All Children	\$85
<b>Multipliers</b>	
All Children	0.78
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 448.
Multipliers	
All Children	Estimates for FY 2020 for the percent of spending on participants from birth to age 18 were provided on April 28, 2021, by Misha (Nikki) Walker at CDC.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays for 2002-04 are available in OMB's <i>Appendix to the Federal Budget</i> . 2001 and 2005 estimates were provided by Maggie Kelly at CDC. Data for 2006 and 2007 are taken from the CDC's Budget Tables for FY 2008 and FY 2009, respectively. Subsequent data are taken from OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	Updated projections to grow at the same rate as all federal, nondefense discretionary spending instead of using the CBO baseline's detailed budget account-level projections, which comprised increased pandemic spending targeted at another program under the account rather than this program.

<b>Program</b>	<b>Children's Graduate Medical Education (GME)</b>
<b>Program Description</b>	See CFDA #93.255
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$340
All Children	\$340
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	Department of Health and Human Services FY 2022 <i>Budget in Brief</i> , p. 30. Available here: <a href="https://www.hhs.gov/sites/default/files/fy-2022-budget-in-brief.pdf">https://www.hhs.gov/sites/default/files/fy-2022-budget-in-brief.pdf</a> .
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal nondefense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	Updated projections to grow at the same rate as all federal, nondefense discretionary spending instead of using the CBO baseline's detailed budget account-level projections, which comprised increased pandemic spending targeted at another program under the account rather than this program.



<b>Program</b>	<b>Lead Hazard Reduction</b>
<b>Program Description</b>	See CFDA #14.905
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$81
All Children	\$81
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022 p. 615.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

<b>Program</b>	<b>Home Visiting Programs</b>
<b>Program Description</b>	See CFDA 93.505
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$389
All Children	\$389
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 441.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

# VIII. Social Services Programs

Program	Social Services Block Grant
<b>Program Description</b>	See CFDA #93.667
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$1,643
All Children	\$1,008
<b>Multipliers</b>	
All Children	0.61
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 481.
Multipliers	
All Children	Estimates are calculated for all children 18 and younger. The multiplier is based on the proportion of children served by the various programs under the SSBG umbrella, weighted by expenditures on each program. These data were obtained from the tables in Appendix C (Supplementary Data Tables) of the Social Services Block Grant Program Annual Reports. Data are available through FY 2019 ( <a href="https://www.acf.hhs.gov/ocs/report/ssbg-annual-report-fy-2019">https://www.acf.hhs.gov/ocs/report/ssbg-annual-report-fy-2019</a> ), and future multipliers are based on an average of the previous three years' multipliers. In FY 2013, this program contained a line item for Hurricane Sandy funding; the same multiplier was used for this as for general SSBG funding, due to the information provided here: <a href="http://www.acf.hhs.gov/programs/ocs/resource/ssbg-qas-2013-sandy-supplemental">http://www.acf.hhs.gov/programs/ocs/resource/ssbg-qas-2013-sandy-supplemental</a> .
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Program expenditures were obtained from OMB's <i>Appendix to the Federal Budget</i> , earlier years. Multipliers from 2001 to 2012 were derived using data from the Social Services Block Grant Program Annual Reports. For 1995–2000, multiplier data are from the 2000 and 2004 <i>Green Books</i> , table 10-4. Because this table provides data on expenditures but not on recipients, for each service we used the average percentage of recipients that were children from 2001 to 2004 and applied it to the expenditures. For 1970–90, we used the average of the 1995, 1996, and 1997 multipliers as an estimate.
Changes Made This Year	None

Program	Community Services Block Grant
<b>Program Description</b>	See CFDA #93.569
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,401
All Children	\$516
<b>Multipliers</b>	
All Children	0.37
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 483.
Multipliers	
All Children	Estimates are calculated for all children younger than age 18. The multiplier is based on the proportion of clients from birth to age 17 served by the CSBG. Data were obtained from The National Association for State Community Services Programs CSBG National Performance Update (formerly known as the annual report). The most recent data are for Fiscal Year 2018 ( <a href="https://nascsp.org/wp-content/uploads/2021/05/NASCSP_2018_National_Report_051421.pdf">https://nascsp.org/wp-content/uploads/2021/05/NASCSP_2018_National_Report_051421.pdf</a> ). Future year multipliers are based on an average of the past three years' multipliers.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Program expenditures were obtained from OMB's <i>Appendix to the Federal Budget</i> , earlier years. Data are not available to estimate multipliers for 1985 and 1990, so we use a three-year rolling average of multipliers from available years.
Changes Made This Year	None

Program	Children and Families Services Programs
<b>Program Description</b>	This program funds a wide range of services aimed at assisting children and families in crisis. We selected programs that we determined were focused on children. Examples include programs serving runaway and homeless children, community-based child abuse prevention and child abuse state grants, abandoned infants assistance, and Native American programs.
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$381
All Children	\$381
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 483. To avoid double counting, we excluded Head Start, child welfare services, child welfare training, and the community services block grant because these programs are counted separately. Additionally, we excluded programs that we determined were not targeted toward children.
Multipliers	
All Children	We only included programs within this Treasury account that were targeted toward children. Among these selected programs, we assumed all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. Information is not available for 1960 and 1970 (Hargrove 1995). Also, "adoption opportunities"—activities to eliminate barriers to adoption—were included in this program each year except 1985, when they were included with the foster care and adoption assistance programs (OMB 1986a, I-K49). In 1985, we included adoption opportunities in this program to be consistent with other years.
Changes Made This Year	None

Program	Child Welfare Services & Training
<b>Program Description</b>	Children’s Mental Health Services promotes and ensures the mental health needs of children and their families are met within the context of community-based systems of care. See <a href="http://mentalhealth.samhsa.gov/child/childhealth.asp">http://mentalhealth.samhsa.gov/child/childhealth.asp</a> . See CFDA #93.648 (Child Welfare Training)
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$278
All Children	\$278
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB’s <i>Appendix to the Federal Budget</i> , FY 2022, p. 483. This item is a pair of line items under “Children and Families Services Programs.”
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO’s “An Update to the Budget and Economic Outlook: 2021 to 2031” (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB’s <i>Appendix to the Federal Budget</i> , earlier years. In 1975, we used the “services” and “training” lines under Public Assistance programs within Social and Rehabilitation Service (with AFDC, Medicaid, etc.). In 1980, we used the “services” line from Grants to States for Social Services and the “training” line from Human Development Services.
Changes Made This Year	None

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

<b>Program</b>	<b>Foster Care</b>
<b>Program Description</b>	See CFDA #93.658
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$5,194
All Children	\$5,142
<b>Multipliers</b>	
All Children	0.99
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 484. This is a line item under "Payments for Foster Care and Permanency."
Multipliers	
All Children	The Fostering Connections to Success and Increasing Adoptions Act of 2008 allows states to claim federal reimbursement for the costs of caring for and supervising Title IV-E eligible young people in foster care until their 21st birthday. We estimate that 1 percent of Title IV-E payments for foster care may be to children ages 19 to 20, based on AFCARS data on young people served, information on placements by age, information on payments by placement, and data from the National Resource Center on Youth Development on the number of states serving older young people with federal payments.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's July 2021 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None



<b>Program</b>	<b>Guardianship</b>
<b>Program Description</b>	See CFDA #93.090
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$228
All Children	\$228
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 484. This is a line item under "Payments for Foster Care and Permanency."
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18. Young people ages 18 to 21 can get guardianship assistance if they have a disability, or if the guardianship was established at age 16 and older. But according to the AFCARS table "Children Exiting Foster Care during FY 2016," not many young people exiting foster care are ages 16 and older, and not many who exit care enter into guardianship. Even if this small population received assistance, it would be for a short time. It is safe to assume a multiplier of 1.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2020 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Adoption Assistance</b>
<b>Program Description</b>	See CFDA #93.659
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$3,284
All Children	\$3,284
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 484. This is a line item under "Payments for Foster Care and Permanency."
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18. Children ages 18 to 21 can get assistance if they have a disability, or if they were adopted at ages 16 and older. But according to the AFCARS table "Children Adopted with Public Agency Involvement in FY 2016," only 3 percent are adopted at age 16 or older. Even if they got assistance, it would be for a short time. It is safe to assume a multiplier of 1.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2020 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Independent Living/Chafee</b>
<b>Program Description</b>	See CFDA #93.674
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$143
All Children	\$83
<b>Multipliers</b>	
All Children	0.58
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 484. This is a line item under "Payments for Foster Care and Permanency."
Multipliers	
All Children	Before the Chafee Act of 1999, states had the option of offering Chafee services to young people up to age 21 but only were required to serve ages 16 to 18. As of 1999, all states serve up to age 21. The multiplier for FY 2013, the latest year for which data are available, is gathered from the "Served Population by Age, FFY 2013" table in "Highlights from the National Youth in Transition Database (NYTD), Federal Fiscal Year 2013" ( <a href="http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf">http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf</a> ). The multipliers from FY 2000 to 2011 are smoothed into a progression from 1 to the FY 2012 multiplier, which was also gathered from an NYTD data brief. The FY 2014-19 multipliers are an average of the previous three years' multipliers.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2020 baseline.
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."
Changes Made This Year	None

<b>Program</b>	<b>PREP and Abstinence Education</b>
<b>Program Description</b>	See CFDA #93.235 See CFDA #93.092
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$71
All Children	\$71
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 478.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

<b>Program</b>	<b>Juvenile Justice</b>
<b>Program Description</b>	See CFDA #16.540
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$169
All Children	\$169
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 766.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. Outlays for 1975 are not available. The program was part of a block grant program (matching grants to improve and strengthen law enforcement) under the Law Enforcement Assistance Administration (OMB 1975). This program was listed as a line item in Justice Assistance until FY 1997. Thereafter, it is listed as a separate program. For FY 1997, it is listed as both, so we sum these expenditures.
Changes Made This Year	None

<b>Program</b>	<b>Missing Children</b>
<b>Program Description</b>	See CFDA #16.543
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$82
All Children	\$82
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 766.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 17.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Promoting Safe and Stable Families</b>
<b>Program Description</b>	See CFDA #93.556
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$477
All Children	\$477
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, pg. 478-79.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Children's Research and Technical Assistance</b>
<b>Program Description</b>	See CFDA #93.595
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$43
All Children	\$43
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 484.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None



<b>Program</b>	<b>Unaccompanied Alien Children</b>
<b>Program Description</b>	See CFDA #93.676
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,547
All Children	\$1,547
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 477-78.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

# IX. Child Care and Early Education Programs

Program	Preschool Development Grants
<b>Program Description</b>	See CFDA #84.419
<b>Categories</b>	
Major Program Area	Early Care and Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$270
All Children	\$270
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 483.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Head Start</b>
<b>Program Description</b>	See CFDA #93.600; note that this includes funding for Early Head Start.
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$9,496
All Children	\$9,496
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 483.
Multipliers	
All Children	We assume that all benefits go to children from birth to age 18.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years. The budget figure for 1965 is from the National Head Start Association (Ketch 1995).
Changes Made This Year	None

<b>Program</b>	<b>Child Care and Development Block Grant</b>
<b>Program Description</b>	See CFDA #93.575
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$7,033
All Children	\$7,033
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 481.
Multipliers	
All Children	We assume this program provides benefits only to children. Benefits are provided to children younger than 13 and children younger than 19 with a disability.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Child Care Entitlement to the States</b>
<b>Program Description</b>	See CFDA #93.596
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$2,979
All Children	\$2,979
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 479.
Multipliers	
All Children	We assume this program only provides benefits to children. Benefits are provided to children younger than 13 and children younger than 19 with a disability.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

# X. Education Programs

Program	DoD Dependents' Schools Abroad
<b>Program Description</b>	Because military families are often expected to live abroad in areas where quality schools may be difficult to find, the Department of Defense (DoD) is required to provide the opportunity for military dependents to receive a quality education. The Department of Defense Education Activity (DoDEA) is the civilian agency of the US Department of Defense that operates these DoD schools. DoDEA operates more than 200 public schools in 15 districts located in 13 foreign countries, seven states, Guam, and Puerto Rico ( <a href="http://www.DoDEA.edu">www.DoDEA.edu</a> ).
<b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type	Education Not Means-Tested In-Kind Discretionary
<b>Expenditures (millions)</b> Total Program All Children	\$1,216 \$1,216
<b>Multipliers</b> All Children	1.00
<b>Data Sources and Methodology</b> Program Expenditures	We gathered data on expenditures from the Fiscal Year 2022 President's Budget Department of Defense Dependents Education (DoDDE), table III. Financial Summary (\$ in thousands) ( <a href="https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2022/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/Volume_1_Part_1_v2.pdf">https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2022/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/Volume_1_Part_1_v2.pdf</a> ).
Multipliers All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b> Projections	This program is projected to grow at the same rate as CBO's projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.
Historical Estimates	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), Department of Defense's Fiscal Year 2015 Budget Estimates for Dependents Education, table III.
Changes Made This Year	None

<b>Program</b>	<b>Impact Aid</b>
<b>Program Description</b>	See CFDA #84.041
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,465
All Children	\$1,465
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, 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.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Career, Technical, and Adult Education (formerly "Vocational [and Adult] Education")</b>	
<b>Program</b>	
<b>Program Description</b>	See CFDA #84.048
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,709
All Children	\$762
<b>Multipliers</b>	
All Children	0.45
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 347.
Multipliers	
All Children	The overall multiplier is based on a weighted average of program obligations, using 0.63 for career and technical (vocational) education and 0.09 for adult education. Career and Technical Education (CTE): The Carl D. Perkins Career and Technical Education Act Final Report to Congress ( <a href="https://www2.ed.gov/rschstat/eval/sectech/nacte/career-technical-education/final-report.pdf">https://www2.ed.gov/rschstat/eval/sectech/nacte/career-technical-education/final-report.pdf</a> ) indicates that 64 percent of federal funds went to secondary schools in FY 2014 (Exhibit 3.3. "Estimated spending on high schools from Perkins funds and from ESEA Title I funds, FY 2001 and FY 2014, in constant 2014 dollars"). The latest report is from FY 2014. Adult education: We use the percentage of 16- to 18-year-olds enrolled, which is detailed in the Adult Education and Family Literacy Act Report to Congress, Appendix C Number of Young Adults Aged 16–18 Enrolled and Percentage of Total Participants in Adult Education by State, From Program Year 2013–14 to Program Year 2015–16 ( <a href="https://www2.ed.gov/about/offices/list/ovae/pi/AdultEd/aeffa-rtc-py2015-508-final.pdf">https://www2.ed.gov/about/offices/list/ovae/pi/AdultEd/aeffa-rtc-py2015-508-final.pdf</a> ) to weight program obligations. The latest report is from Program Year 2015–16.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , earlier years. For the pre-1999 all children multipliers, we use the average of the three following years (for example, the 1998 multiplier is calculated by averaging multipliers from 1999, 2000, and 2001).
Changes Made This Year	None



<b>Program</b>	<b>Education for the Disadvantaged (Title I)</b>
<b>Program Description</b>	See CFDA #84.010 (Title 1 Grants to Local Education Agencies) Includes CFDA #84.011 (Migrant education) Includes CFDA #84.377 (School Improvement Grants) Includes several smaller reading programs
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$15,862
All Children	\$15,862
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 335.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

<b>Program</b>	<b>School Improvement/Education Improvement</b>
<b>Program Description</b>	Includes CFDA 84.367 (Improving Teacher Quality State Grants) Includes Math and Science Partnerships Includes CFDA 84.287 (Twenty First Century Community Learning Centers) Includes state assessments, rural education, education for homeless children and young people, and other programs.
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$4,717
All Children	\$4,717
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 338.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Digest of Education Statistics 1981 and 1998 (years represent the year in the title of the Digests, not the publication year). OMB's <i>Appendix to the Federal Budget</i> , FY 1992, 1997-2016.
Changes Made This Year	None

<b>Program</b>	<b>Indian Education</b>
<b>Program Description</b>	See CFDA #84.060 See CFDA #15.042 See CFDA #15.130
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,535
All Children	\$1,200
<b>Multipliers</b>	<i>Department of Education</i>
All Children	1.00
	<i>Bureau of Indian Affairs Schools</i>
All Children	0.70
	<i>Johnson-O'Malley assistance</i>
All Children	1.00
	<i>Education construction</i>
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	For DOE Indian Education: OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 340. For Bureau of Indian Affairs Schools (which includes Johnson-O'Malley) and Education Construction: data were gathered from highlights of the <i>Fiscal Year 2022: The Interior Budget in Brief</i> ( <a href="https://www.doi.gov/sites/doi.gov/files/2022-highlights-book.pdf">https://www.doi.gov/sites/doi.gov/files/2022-highlights-book.pdf</a> ), within the section on Indian Affairs, pages BH-124 and BH-125.
Multipliers	
All Children	We assume that benefits from Department of Education funding for Indian Schools, Johnson-O'Malley assistance, and BIA funding for education construction are directed toward children in elementary and secondary school, meaning a multiplier of 1. BIA education funding covers elementary, secondary, and postsecondary education, so we include expenditures only for elementary and secondary education and the proportional share of education management.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year); OMB's <i>Appendix to the Federal Budget</i> , prior years; and the <i>Interior Budget in Brief</i> . The share of BIA funding for elementary and secondary education was calculated using information from the Department of Interior Budget Request for Indian Affairs.
Changes Made This Year	None

<b>Program</b>	<b>English Language Acquisition</b>
<b>Program Description</b>	See CFDA #84.365
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$681
All Children	\$681
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 342.
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 12th grade is captured.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and OMB's <i>Appendix to the Federal Budget</i> , FY 2006–16.
Changes Made This Year	None

<b>Program</b>	<b>Special Education</b>
<b>Program Description</b>	See CFDA #84.027 Includes Early Intervention Services
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$12,937
All Children	\$12,937
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 344.
Multipliers	
All Children	We assume all benefits are directed toward children. Children include young people served by the program through age 21.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Data for 1965 are available in Digest of Education Statistics 2002. Data for 1970–95 and 2003–04 are available in Digest of Education Statistics 2005. Subsequent outlays are taken from OMB's <i>Appendix to the Federal Budget</i> , earlier years.
Changes Made This Year	None

Program	DoD Domestic Schools
<b>Program Description</b>	Domestic Schools, formerly Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the US Department of Education during 1951–81. This program allowed the secretary to make arrangements for the education of children who resided on federal property when no suitable local school district could or would provide for the education of these children. Since 1981, the provision had been funded by the Department of Defense and, in 1994, when Public Law 81-874 was repealed, the Department of Defense was authorized to fund and administer similar provisions ( <i>A Study of Schools Serving Military Families in the U.S.</i> , US Department of Defense, 1997). This program is also called “Section VI Schools” and “Domestic Dependent Elementary and Secondary Schools” (DDESS).
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$610
All Children	\$610
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	We gathered data on expenditures from the Fiscal Year 2022 President’s Budget Department of Defense Dependents Education (DoDDE), table III. Financial Summary (\$ in thousands)
	<a href="https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2022/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/Volume_1_Part_1_v2.pdf">https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2022/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/Volume_1_Part_1_v2.pdf</a> .
<b>Multipliers</b>	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete 12th grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO’s projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.
Historical Estimates	Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and Budget Estimates: Department of Defense Dependents Education (DoDDE), prior years.
Changes Made This Year	None

<b>Program</b>	<b>Institute of Education Sciences</b>
<b>Program Description</b>	Includes CFDA 84.305 Includes CFDA 84.372 Includes CFDA 84.324
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$576
All Children	\$444
<b>Multipliers</b>	
All Children	0.77
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 372.
Multipliers	
All Children	Because some of these funds are used to support higher education, our multiplier is students ages 18 and younger as a proportion of all students. The multiplier source is the US Census Bureau's CPS Data on School Enrollment, Table 1. Enrollment Status of the Population 3 Years Old and Over, by Sex, Age, Race, Hispanic Origin, Foreign Born, and Foreign-Born Parentage: October 2019 ( <a href="https://www.census.gov/data/tables/2019/demo/school-enrollment/2019-cps.html">https://www.census.gov/data/tables/2019/demo/school-enrollment/2019-cps.html</a> ).
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

Program	Innovation & Improvement
<b>Program Description</b>	Includes CFDA #84.215 (Fund for the Improvement of Education) Includes CFDA #84.282 (Charter Schools) Includes CFDA #84.374 (Teacher Incentive Fund—Recovery Act) Also includes several smaller programs
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$887
All Children	\$887
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 342.
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 12th grade is captured. Although direct beneficiaries of Fund for the Improvement of Education funds may include institutions of higher education, their use of the funds is for the benefit of elementary and secondary students.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None



<b>Program</b>	<b>Safe Schools and Citizenship Education/Supporting Student Success</b>
<b>Program Description</b>	Includes Safe and Drug-Free Schools and Communities Includes elementary and secondary school counseling Includes physical education program Includes Promise Neighborhoods
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$164
All Children	\$164
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, 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 12th grade is captured. Communication with the Urban Institute's Peter Tatian indicates the vast majority of Promise Neighborhood spending goes to children.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Outlays are from earlier versions of OMB's <i>Appendix to the Federal Budget</i> .
Changes Made This Year	None

<b>Program</b>	<b>Junior R.O.T.C.</b>
<b>Program Description</b>	"A program that introduces students to the theory and practice of military science, life in the U.S. Army, and prepares them for cadet status. Programs are offered as adjuncts to regular high school" (Army ROTC: Overview, US Department of Defense, 2008, <a href="https://www.usarmyjrotc.com/jrotc/dt">https://www.usarmyjrotc.com/jrotc/dt</a> ).
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$346
All Children	\$346
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources and Methodology</b>	
Program Expenditures	Expenditures are gathered from Department of Defense FY 2022 budget documents ( <a href="http://comptroller.defense.gov/Budget-Materials/">http://comptroller.defense.gov/Budget-Materials/</a> ). Two excel documents are used: Military Personnel Programs (M-1) and Operation and Maintenance Programs (O-1). We sum the line items for Junior ROTC.
Multipliers	
All Children	The program serves high school students. Spending on some 19-year-olds who have yet to complete 12th grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act and including overseas contingency operations.
Historical Estimates	Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, and 2014 (years represent the year in the title of the Digests, not the publication year), and Department of Defense budget documents, prior years.
Changes Made This Year	None

<b>Program</b>	<b>Education Stabilization Fund (COVID-19 pandemic response)</b>
<b>Program Description</b>	Includes CFDA 84.425
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$11,160
All Children	\$7,910
<b>Multipliers</b>	
All Children	0.71
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB's <i>Appendix to the Federal Budget</i> , FY 2022, p. 335.
Multipliers	
All Children	We calculated the share of spending directed toward children based on the share directed toward elementary and secondary education and the share of children ages 5 to 18 out of those ages 5 to 24 for the portion of the governors' discretionary funding allocated based on states' share of the ages 5 to 24 population. Spending on some 19-year-olds who have yet to complete 12th grade is captured.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	Program did not exist in prior years.
Changes Made This Year	Program did not exist in prior years.

# XI. Training Programs

Program	Job Corps
<b>Program Description</b>	The Job Corps was initially authorized in 1964 under the Economic Opportunity Act (Public Law 106-222). Since 1982, it has been authorized under the Job Training Partnership Act. The program serves economically disadvantaged young people ages 14 to 24. Young people are placed in a residential setting and provided with “basic education, vocational skill training, work experience, counseling, health care, and other supportive services” ( <i>Overview of Entitlement Programs: 2004 Green Book</i> , Committee on Ways and Means, p. 833).
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,579
All Children	\$593
<b>Multipliers</b>	
All Children	0.38
<b>Data Sources and Methodology</b>	
Program Expenditures	OMB’s <i>Appendix to the Federal Budget</i> , FY 2022, p. 773–74.
Multipliers	
All Children	We obtained estimates of the proportion of participants who are children 19 and younger from Shao Zhang at the Department of Labor. Multiplier for 2020 is an average of multipliers from 2016–20.
<b>Notes</b>	
Projections	Projected expenditures are from CBO’s “An Update to the Budget and Economic Outlook: 2021 to 2031” (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	For years before 1995, program cost information was provided by the US Department of Labor, Employment and Training Administration (Puterbaugh 1995). For years after 1995, we used OMB’s <i>Appendix to the Federal Budget</i> . We obtained data to calculate multipliers from Shao Zhang at the Department of Labor.
Changes Made This Year	None

<b>Program</b>	<b>Reintegration of Ex-Offenders</b>
<b>Program Description</b>	See CFDA #17.270
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$41
All Children	\$6
<b>Multipliers</b>	
All Children	0.14
<b>Data Sources and Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2020 is based on program year 2019 (July 2019 to June 2020).
Multipliers	
All Children	We obtained estimates of the proportion of participants who are children 18 and younger from David Lah at the Department of Labor. Multiplier is based on the program year 2019, associated with the fiscal year 2020.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None
Other	Before 2008, known as "Youth Offender Grants."

<b>Program</b>	<b>WIA Youth Formula Grants</b>
<b>Program Description</b>	See CFDA #17.259
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$837
All Children	\$345
<b>Multipliers</b>	
All Children	0.41
<b>Data Sources and Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2020 are based on program year 2019 (July 2019 to June 2020).
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and younger from David Lah at the Department of Labor. Multiplier is based on the program year 2019, associated with the fiscal year 2020.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None

<b>Program</b>	<b>YouthBuild Grants</b>
<b>Program Description</b>	See CFDA #17.274
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$75
All Children	\$35
<b>Multipliers</b>	
All Children	0.47
<b>Data Sources and Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2020 are based on program year 2019 (July 2019 to June 2020).
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and younger from David Lah at the Department of Labor. Multiplier is based on the program year 2019, associated with the fiscal year 2020.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's "An Update to the Budget and Economic Outlook: 2021 to 2031" (July 1, 2021). <a href="https://www.cbo.gov/publication/57218">https://www.cbo.gov/publication/57218</a> .
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None

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