

# Data Appendix

to

## Kids' Share 2011:

Report on Federal Expenditures on Children  
through 2010

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# Contents

I.	Introduction	A-1
II.	2010 Summary Table	A-13
III.	Income Security	A-17
IV.	Nutrition	A-22
V.	Housing	A-25
VI.	Tax Credits	A-28
VII.	Health	A-36
VIII.	Social Services	A-43
IX.	Education	A-52
X.	Training	A-63
XI.	References	A-68

## I. INTRODUCTION

This appendix explains in detail the data and methodology used to estimate federal program and tax expenditures on children in our latest report, *Kids' Share 2011: Report on Federal Expenditures on Children through 2010*. It updates data appendices associated with earlier *Kids' Share* reports.<sup>1</sup>

Calculating government expenditures on children, as we do in the *Kids' Share* reports, is a complicated task involving many decisions, definitions, and assumptions about how federal dollars are spent. In this introduction, we provide an overview of our three-step methodology for estimating federal expenditures in each year. First, we define spending on children and identify programs with children's spending. Second, we describe the process of collecting expenditure data for the more than 100 programs and tax provisions included in our report, as well as the sources for these data. Third, we explain how we calculate the share of these expenditures that go to children. In addition, we explain the data and assumptions used to generate projections, briefly describe the sources for our state and local estimates, and specify the ways in which our methodology has changed from previous *Kids' Share* reports.

In the second section of this document, we present a summary table of expenditures in 2010 detailing the programs included in our analysis, estimated expenditures, and the share of the expenditure going to children. Finally, the majority of the data appendix (sections III-X) consists of descriptions of specific data sources, calculations, and methodological assumptions made in 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. We provide references by program, as well as a complete list of references in section XI. The web addresses cited in this document are current as of March 2011.

### *Kids' Share Methodology*

**Define and identify programs with children's spending.** In order to estimate federal expenditures on children, we must first define what spending on children is, a difficult undertaking that raises broad conceptual questions. When does childhood begin, and when does it end? What is spending on children compared with spending on their parents or the general population? Should expenditures include reductions in taxes as well as direct spending programs? Certainly, there are various reasonable answers to these questions. In this analysis, a program must meet one of the following criteria in order to be included (as a whole or in part):

1. Benefits or services are entirely for children (e.g., elementary and secondary education programs, foster care payments); this also includes programs where a portion provides benefits directly for children (e.g., Medicaid, Supplemental Security Income);
2. Family benefit levels increase with the inclusion of children in the application for the benefit (e.g., SNAP/Food Stamps, low-rent public housing); or

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<sup>1</sup> See Rennane et al. 2010; Kent et al. 2009; Reynolds et al. 2007, 2008; and Clark et al. 2000.

3. Children are necessary for a family to qualify for any benefits (e.g., TANF, the child tax credit, the dependent exemption).

Not all programs that provide benefits to families are included under our definition of spending on children. We exclude, for example, tax benefits for home ownership, the Making Work Pay tax credit, and other benefits where the amount of the benefit the adult receives is not related to presence or number of children. Furthermore, our analysis does not include programs that provide benefits to the population at large (a significant share of whom are children), such as roads, communications, national parks, or environmental protection.

In general, we define childhood as extending from birth until a child's 19th birthday. As a result, we exclude both federal spending on college or postsecondary vocational training and, partly for data reasons, prenatal spending through Medicaid or other programs. Our age limit is not strict. For example, we count spending on elementary and secondary education program while acknowledging that a small portion of children remain in high school and participate in these programs past their 19th birthday. In addition, some programs define children as those under age 18; in those cases, we use the program's narrower definition of a child in our analysis. For example, a number of social services, including adoption assistance, foster care, and juvenile justice, focus on children who are legally defined as minors, under age 18. Other programs using a narrower definition of a child include Social Security, Supplemental Security Income, SNAP/Food Stamps, child care services, the Child Tax Credit (CTC), and other tax credits associated with programs mentioned above. In cases where a program includes selected individuals (e.g., students or disabled individuals) in their early twenties, we tend to include these older individuals if they are relatively few in number (e.g., students in TANF) but we exclude individuals 19 and older when age data are available.

**Collect expenditure data.** We use outlay estimates from the *Appendix to the Budget of the U.S. Government, Fiscal Year 2012* (and past years) as the primary source for our expenditure data. For tax expenditures, we turn to the *Analytical Perspectives* volume of the budget. In most cases, the budget appendix lists outlays for each program included in our analysis. Occasionally, the appendix groups several programs into larger categories; while obligations are listed for each program in the group, only one outlay number is listed, reflecting the total for the group. 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 calculate outlays by applying this ratio to the total obligation listed for individual programs of interest.<sup>2</sup> For smaller programs not listed explicitly in the appendix, we contact representatives at various government agencies directly to obtain expenditure information.

In order to synthesize the over 100 programs identified as programs with spending for children, we classify the programs into 11 major categories that generally follow 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:

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<sup>2</sup> This general rule was not followed in 2009 or 2010 in situations where a specific program received a large infusion of funding under the American Recovery and Reinvestment Act of 2009.

1. health (e.g., Medicaid and the State Children’s Health Insurance Program [SCHIP]);
2. nutrition (e.g., Supplemental Nutrition Assistance Program [SNAP], formerly known as the Food Stamp Program, and child nutrition);
3. housing (e.g., Section 8 Low-Income Housing Assistance and Low Income Home Energy Assistance);
4. income security (e.g., Temporary Assistance for Needy Families [TANF] and Supplemental Security Income [SSI]);
5. early education and care (e.g., Head Start and Child Care and Development Fund);
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—that is, cash payments to families whose tax liability falls below zero (e.g., most of the EITC and some of the CTC);
10. tax expenditures, or reductions in a family’s tax liability from special tax provisions (e.g., the child and dependent care credit, and the nonrefundable portions of the EITC and CTC); and
11. 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 compared with families without children.

A full list of the programs in each of these categories can be found in the summary table in Section II. Also note that while the summary table and the *Kids Share 2011* report use these eleven categories, this *Data Appendix to Kids Share 2011* has only eight categories (detailed in Sections III–X), because the three tax-related categories are consolidated into one category of tax credits, and the early care and education programs are consolidated with other social services programs.

**Calculate the share of program spending on children.** Even among the programs that benefit children, government programs target children in various ways. Some programs devote all their resources to children directly, while others allocate funds to children as well as older age groups. As a result, we calculate the share of program resources dedicated to children in one of the following ways:

- For programs that serve children only, we assume 100 percent of program expenditures (benefits and associated administrative costs) to children, whether the expenditure is a direct service to children (e.g., education) or a child benefit paid through parents or guardians (e.g., SSI disabled children benefits). We make no attempt to subtract the amount of a child’s benefit that parents may spend on themselves.

- When a program provides 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 if the benefit size is determined by the number of children, we assume 100 percent of program expenditures go to children (e.g., child tax credit, dependent exemption).
- When benefits are provided to families without any delineation of the parents' and children's share, we generally estimate a children's share based on the number of children and adults in the family 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. We outline our general process for allocating benefits to children in figure 1.

We put significant effort into estimating the portions of large programs, such as SNAP/Food Stamps, Medicaid, or Supplemental Security Income, that go just to children. For these calculations, the most frequently used data sources are the Annual Statistical Supplement to the Social Security Bulletin (various years) and reports from the agencies that administer the programs. In some cases, we contact federal agency staff directly to obtain program participation information if no report is publicly available. This method proved to be particularly useful for smaller programs. We also rely on unpublished tabulations of administrative or survey data generated by the authors or other researchers at the Urban Institute and elsewhere.

For certain programs, we take advantage of the Urban Institute's microsimulation modeling capabilities to estimate the share of benefits going to children. In particular, we employ the Urban Institute's Transfer Income Model (TRIM3) for several programs. TRIM3 is maintained and developed by the Urban Institute, under primary funding from the Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation (HHS/ASPE). TRIM3 simulates the major governmental tax, transfer, and health programs that affect the U.S. population, and can produce results at the individual, family, state, and national levels. TRIM3's annual "baseline" simulations (simulations of actual program rules) are used to correct for the underreporting of transfer program benefits in the survey files used as input to TRIM3, and to create other variables—such as program eligibility indicators—unavailable in the input data (TRIM3). The data used in this year's report are based on the 2007 Current Population Survey, augmented as described above to adjust for underreporting. TRIM is particularly useful for several income security programs and housing programs; each program using TRIM is noted in the individual description in the following sections.

We also use the Urban–Brookings Tax Policy Center Microsimulation Model for four main tax expenditures included in this report: the Dependent Exemption, EITC, CTC, and CDCTC. The Urban–Brookings microsimulation tax model is a powerful tool for federal tax policy analysis. The model calculates tax liability for a representative sample of households, both under the rules that currently exist (current law) and under alternative scenarios. Based on these calculations, the model produces estimates of the revenue consequences of different tax policy choices, as well as their effects on the distribution of tax liabilities and marginal effective tax rates, which affect incentives to work, save, and shelter income from tax (Rohaly et al. 2005).

For the first time this year, we have also employed the Urban Institute’s Health Insurance Policy Simulation Model (HIPSIM) for our separate analysis of the kids’ share of the tax expenditure for employer provided health insurance. The Health Insurance Policy Simulation Model (HIPSIM) is a detailed microsimulation model of the health care system. It estimates the cost and coverage effects of proposed health care policy options. HIPSIM was developed by researchers in the Health Policy Center and Urban–Brookings Tax Policy Center at the Urban Institute. More details on the estimate included in this year’s report are provided in later sections of this report.

Once we have an estimate of the share of each program that is spent on children, we can total the spending on children and express it as a share of total spending to provide an estimate of the kids’ share. Our most basic estimate of kids’ share focuses on outlays only: total direct spending on kids as a share of all direct spending. We also express spending on children as a share of domestic spending only, an estimate that excludes spending on defense and international programs and includes tax expenditures and outlays on children. In some cases, we use a more comprehensive measure of expenditures that includes tax expenditures. Our estimates of tax expenditures are calculated with the caveat that we do not take into account behavioral or interaction effects; as a result, these additional measures should be interpreted with care. However, the goal of these alternative measures of kids’ share is to provide an even broader picture of federal investment on children, based on several perspectives.

**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 those with children	
			Benefit size dependent on number of children only	Benefit size dependent on number of children and number of adults	Benefit size dependent on presence or number of children	Benefit size unaffected by number of children
100% of expenditures	Share of expenditures	Share of expenditures	100% of expenditures	Share of expenditures	Share of expenditures	No expenditures
Most education programs; child support enforcement, immunization, Head Start, foster care, adoption assistance, child welfare, child and family services programs, child care programs, juvenile justice, missing children, etc.	Medicaid, SCHIP, MCHB, 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> CTC, dependent exemption, employer-provided child care, etc.	TANF, etc.	SNAP/Food Stamps, veterans benefits, public housing, low-income home energy assistance, etc.	Unemployment benefits; workers compensation, Making Work Pay, and other tax credits not tied to number of children, etc.

*Note:* The 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.



## *Projections*

Our projection methodology differs depending on whether a program is mandatory (with spending governed by programmatic rules, such as Medicaid or Social Security), discretionary (with spending set by appropriations action annually), or a tax expenditure. While the *Appendix to the Budget of the U.S. Government* provides data on actual outlays in the current year and previous years, it does not provide ample information about projections of spending in future years at the specific program level. Therefore, to assess trends of spending on children in the future, we turn primarily to the Congressional Budget Office (CBO)'s projections in the *Budget and Economic Outlook, Fiscal Years 2011–2021*, updated in March 2011 as part of their *Analysis of the President's Budgetary Proposals for Fiscal Year 2012*. In the mandatory spending area, the CBO baseline projections assume a continuation of current law and a reauthorization of expiring programs. For discretionary spending, the CBO baseline assumption is that spending is kept constant in real terms—that is, spending is adjusted upward for increases for inflation but does not include increases for growth in population or GDP. This estimate is conservative relative to what has happened to discretionary spending in the past, but consistent with recent budget proposals that have called for a freeze on discretionary spending in the future. As a result, projections for discretionary spending decline over time relative to both mandatory programs and GDP. These projections are used in two ways:

- (1) CBO provides supplemental data on the projections of most large, mandatory programs. Several of these programs, including Social Security, SNAP, Medicaid, Child Nutrition, Child Support, Foster Care & Adoption Assistance, SSI, and TANF, are included in our analysis; thus, we simply utilize CBO's projections of spending through 2020 for these programs.<sup>3</sup>
- (2) For projections of discretionary programs, we assume they will experience the same rate of growth as CBO's baseline for total discretionary funding. To maintain continuity with our outlay estimates from OMB, we scale this rate of growth by applying the ratio of OMB's economic projections of GDP, divided by CBO's projection of GDP. For discretionary programs that received ARRA funding, we projected the base or non-ARRA piece as above, but for the projected outlay stream from the 2009 ARRA funding, we assumed spending would proceed as under CBO baseline, drawing on CBO tabulations of ARRA outlays by program.

For tax programs, projections are calculated differently. For four large programs included in our analysis—the Dependent Exemption, the Child Credit, the Earned Income Credit, and the Child and Dependent Care Credit, we obtain 10-year projections from the Urban–Brookings Tax Policy Microsimulation Model. However, our tax expenditure projections differ from the strict CBO baseline in the following ways: we follow current policy assumptions, which assume an extension of the individual income tax provisions included in the 2001 and 2003 tax bills (including the \$1,000 level for the child tax credit) that were extended through the end of 2012 as part of the Tax Relief, Unemployment Reauthorization, and Job Creation Act of 2010; we

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<sup>3</sup> Note that while CBO's latest projections extend through 2021, we end our projections in this report in the year 2020, on the decade.

maintain the estate tax at its 2009 parameters; we extend the patch to the alternative minimum tax at its 2009 parameters and index the AMT exemption, rate bracket threshold; and we phase out exemptions to inflation. For all other tax provisions, we use the five-year projections provided the *Analytical Perspectives*, and then apply the average growth rate of these projections to the final five years.<sup>4</sup> Again, this growth rate is scaled with the same ratio of OMB and CBO GDP projections to maintain consistency.

In general, we assume that the children's share of spending within each program will remain constant from 2010 to 2020, an admittedly heroic assumption. In the case of Medicaid, Social Security, and SSI, we are able to use detailed CBO baseline projections, which project program outlays separately for children and other categories of beneficiaries. For the most part, we do not provide program-specific projections (which are highly uncertain) but limit ourselves to broad statements about children's spending in budget function categories (health, education), or statements about spending on children as a whole.

### ***Methodology for State and Local Spending***

The *Kids' Share 2011* report includes estimates of state and local spending for the 11 years between 1998 and 2008. We do not estimate these ourselves, but draw them directly from the Rockefeller Institute State Funding Database. Consultations between the authors of this report and researchers at the Rockefeller Institute have increased consistency between the two sets of estimates. For example, both sets of estimates use similar definitions of children (as those under 19), and the Rockefeller Institute researchers have included the state earned income tax credit, in part to be consistent with the federal analysis. However, differences remain. Much of the state and local expenditure data cover a July–June rather than an October–September fiscal year. Moreover, because of the challenge of collecting data across 50 states, the Rockefeller report focuses on only a dozen major programs, including elementary and secondary education, state programs associated with major federal programs (Medicaid, SCHIP, Maternal and Child Health Bureau, TANF, child support enforcement, child care, child welfare, etc.), and state earned income tax credits. For more details on the methodology for state and local spending, see Billen et al. (2007).

### ***Changes in This Year's Report***

In this year's report, we made some relatively small changes to the list of programs counted as spending on children. Specifically, we began to include programs that are implemented as part of the Patient Protection and Affordable Care Act, signed into law in March 2010. While most programs associated with health care reform did not go into effect during fiscal year 2010, we

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<sup>4</sup> The Office of Management and Budget estimates tax expenditures based on current law, not current policy. Because the Tax Relief, Unemployment Reauthorization and Job Creation Act was passed late in 2010, the Office of Management and Budget did not include these extensions of tax law in their tax expenditure estimates for 2011 and 2012 in the FY2012 Analytical Perspectives. As of April 2011, OMB has not released an updated estimation of these tax expenditures to include the current provisions. As a result, projections for 2011 and 2012 likely overstate the value of these tax expenditures in some cases, and understate them in other cases.

included the Personal Responsibility Education Program with our estimate of Abstinence Education. Additionally, we include CBO's estimate of costs associated with the Health Insurance Subsidy Exchange in our projections. In these projections, we make an initial assumption that roughly 10 percent of projected costs for the health insurance subsidies, exchanges, and related spending is on children. The actual percentage maybe higher or lower, but will not be zero, and so we use 10 percent is a rough placeholder. It is loosely based on our estimate that 12 percent of the tax subsidy for employer-sponsored health insurance is for the marginal cost of providing dependent insurance coverage to children. The exchange and premium subsidies associated with it are scheduled to begin in 2014.

This year, we continue examining in detail the American Recovery and Reinvestment Act of 2009 (ARRA), furthering our pioneering analysis of the year-to-year impact of this legislation on federal expenditures on children. Like last year, this analysis required special tabulations from CBO, detailing its outlay projections for the regular and ARRA pieces of programs for 2010–20. These tabulations were sent to us by Janet Airis at the CBO. In addition, we estimated how much of each program's increase should be allocated to children, generally relying on the children's share calculations used in our overall estimates.

We attribute changes in the tax law to ARRA only through the end of calendar year 2010, an approach consistent with CBO's treatment of ARRA provisions. However, a number of these provisions, including changes made to the EITC and CTC, were extended through the end of 2012 as part of the Tax Relief, Unemployment Reauthorization, and Job Creation Act in 2010. Furthermore, our projections of the EITC and CTC are based on the Urban–Brookings Tax Policy Center Microsimulation Model's current policy baseline, which assumes that the changes originally enacted as part of ARRA will be extended even past their current expiration date at the end of 2012. While we include the additional revenue and outlay effects from these assumptions in our outer year projections, we do not consider any extension of these policies past 2010 to be part of ARRA, consistent with CBO's classification of the effects of ARRA.

This year's report also reflects a methodological change to our housing multipliers. In the past, we have calculated the kids' share of most housing programs by estimating the number of children in families participating in a given program relative to the total number of participants.<sup>5</sup> In this year's report, we use the Urban Institute's Transfer Income Model (TRIM) to estimate the share of housing benefits that are allocated to children, relative to total benefits. Benefits per child are estimated by dividing the benefit amount equally among all people in the household. Housing benefits do not increase proportionally with the number of people in the family; in other words, a family of three typically does not receive housing benefits three times the size of a single person's housing benefit. Children always live in multiple-person households and only receive a portion of the housing benefit, while some adults live alone and benefit completely from the housing program themselves. As a result, this new methodology results in a decrease in our children's multiplier for most housing programs from 40 to 50 percent (depending on the program) to approximately 25 percent in 2010. While our estimate is only based on the latest year available in the TRIM model (2007), we applied the ratio of the new benefits multiplier

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<sup>5</sup> The multiplier for one housing program, the Low Income Home Energy Assistance Program, has always been based on the kids' share of benefits. This information is based on the Current Population Survey available in the latest year.

relative to the participants multiplier to project this estimate forwards and to adjust our historical multipliers to obtain a consistent stream for the multiplier in terms of benefits.

### *Supplemental Analyses*

This year, we include supplemental analyses for two programs in 2010 that impact children's expenditures. Because these are ballpark estimates that were only calculated for one year, we do not include these estimates in our calculations for total expenditures on children. However, these analyses provide important information in the broader picture of federal support for children.

**Unemployment Benefits.** Unemployment benefits are not classified as children's spending in the *Kids' Share* analysis, because benefits do not generally increase with the presence of children. However, some states do provide increased benefits for workers with children. In light of the increasing importance of these benefits during the recession, however, we decided to investigate further if unemployment benefit spending might affect children. While some states have provided increased benefits for workers with children for decades, two additional states (Tennessee and the District of Columbia) began doing so in 2010, bringing the number of states with dependent allowances to 15. There are no good data on the amount of unemployment benefits provided in the form of dependent allowances to minor children. However, by combining data from various sources, we arrived at a ball-park estimate of roughly 1 percent of total unemployment benefits being spent on such allowances. In 2010, 1 percent of federal funding for unemployment compensation comes to \$1.6 billion; the amount would be much less in years with lower unemployment.

The estimate that 1 percent of unemployment benefits are paid because of dependent allowances is based on three estimates. First, we estimate that dependent allowances are available in states that collectively represent about a third (32 percent) of all unemployment benefits paid according to data for October 2010.<sup>6</sup> Second, we estimate that 30 percent of the benefits in those states are paid to unemployed recipients with children.<sup>7</sup> Third, we estimate that families with children receive dependent allowances that are 11 percent of average weekly benefits.<sup>8</sup> The 1 percent estimate is a result of multiplying these three estimates together.

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<sup>6</sup> The 15 states include Alaska, Connecticut, the District of Columbia, Illinois, Iowa, Maine, Maryland, Massachusetts, Michigan, New Jersey, New Mexico, Ohio, Pennsylvania, Rhode Island, and Tennessee. We estimate that these states received about 32 percent of total regular and emergency unemployment benefits paid out in October 2010, drawing from data downloaded from the Department of Labor's web site. See "Monthly Program and Financial Data" found at <http://www.oui.doleta.gov/unemploy/claimssum.asp> [downloaded 12/22/2010]. The data on Emergency Unemployment Compensation in October 2010 by state also were downloaded from the Department of Labor's web site, from a table called "Emergency Unemployment Compensation 2008," found at <http://www.oui.doleta.gov/unemploy/euc.asp> [downloaded 12/22/2010].

<sup>7</sup> Earlier analyses indicate that about 30 percent of the unemployed have children (Isaacs and Lovell, 2010). We make the heroic assumption that this 30 percent also applies to the *insured* unemployed and that the 30 percent applies to benefits as well as people (thereby implicitly assuming that parents with children under 18 and childless adults receive roughly the same average base-level benefits, before adjusting for dependent allowances).

<sup>8</sup> In 12 of the 15 states providing an allowance, the amount ranges from \$5 to \$25 a week per child. See U.S. Department of Labor, 2010 Comparison of State Laws, Table 3-10. <http://www.oui.doleta.gov/unemploy/pdf/uilawcompar/2009/monetary.pdf> [downloaded 12/22/2010]. By comparison, average weekly benefits for both regular and emergency employment benefits averaged roughly \$300

**Tax Exclusion for Employer-Provided Health Insurance.** As mentioned in the report, the exclusion of employer-provided health insurance from income tax is the largest single tax expenditure for individuals, valued at approximately \$160 billion in 2010. Because the cost of health insurance for families is greater than the cost for individuals, the resulting subsidies are higher for workers with children than workers without children, and thus these tax expenditures fit with the *Kids' Share* definition of spending on children. To estimate the children's share of the tax exclusion for employer-provided health insurance, we worked with analysts from Urban Institute's Health Policy Center to combine estimates from the Urban Institute's Health Insurance Policy Simulation Model (HIPSM) and the National Bureau of Economic Research's TAXSIM model. The total tax advantage for a family policy is allocated to children based on the marginal costs of providing health insurance to dependents, calculated as the difference between a family plan and individual coverage. In this case, we use marginal costs, rather than dividing the cost of the family plan equally among all members in a family, because dependent coverage is always in addition to primary coverage of the primary worker.

This estimate is constructed using a two-step process. First, we must determine the marginal cost of adding a child-dependent to an insurance plan, which we calculate as the difference between and the cost of a family plan and the cost of a plan in the absence of a child. We distinguish between coverage for spouses or other dependent adults and coverage for children. Second, we calculate the benefit of excluding this additional amount of income from taxation, depending on the family's tax bracket. Because families in different tax brackets will benefit differently from this provision, the value of the benefit is equal to what the family might pay in taxes if health insurance was not excluded from taxable income, less the smaller amount the family pays in taxes when the health insurance is excluded from taxable income. Estimates of health insurance premium costs are based on the HIPSM 2011 baseline. Use of the NBER model, based on the 2009 tax year, allowed us to take into account loss of eligibility for EITC and other credits as taxable income increases. Based on this methodology, we estimate that 12 percent of the health insurance exclusion benefit can be attributed to children, representing \$19 billion in 2010.

### ***Conclusion***

In the section that follows, a summary table of expenditures in 2010 details the programs included in our analysis, estimated expenditures, and the share of the expenditure going to children. Sections III-X explain the specific data sources, calculations and methodological assumptions made in each of the individual programs 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.

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per week in October 2010, though there is considerable variation across states. Assuming the average parent receiving unemployment benefits has 1.9 children (Isaacs and Lovell 2010), we estimated weekly benefit amount of \$8 to \$47.5, after modest adjustment for state caps on family benefits. Our state-by-state analysis indicates that these amounts correspond to dependent allowances ranging from 2 to 20 percent of average weekly benefits, and averaging 11 percent across the 15 states.

## II. 2010 Multiplier Summary Table

	Multipliers	Expenditures	
	All Children	TOTAL	All Children
<b>TOTAL</b>		<b>1,345,121</b>	<b>445,161</b>
<b>INCOME SECURITY</b>		<b>835,671</b>	<b>52,474</b>
I_1 Social Security			
Old Age and Survivors' Trust Fund	0.02	579,928	14,098
Disability Trust Fund	0.06	126,423	7,130
I_2 Temporary Assistance for Needy Families			
Cash	0.75	8,470	6,374
Non-Cash	0.75	11,062	8,325
I_3 Child Support Enforcement	1.00	3,928	3,928
I_4 Emergency Assistance	0.00	0	0
I_5 Supplemental Security Income	0.19	50,753	9,830
I_6 Railroad Retirement	0.00	10,814	24
I_7 Veterans' Benefits			
Compensation and DIC	0.04	5,180	211
Disability	0.07	37,959	2,498
Non-Service Connected Death (Pension)	0.05	1,154	57
Blank connected to I_8	0.00	0	0
<b>NUTRITION</b>		<b>93,445</b>	<b>56,671</b>
N_1 Supplemental Nutrition Assistance Program	0.49	70,492	34,725
N_2 Child Nutrition	0.99	16,346	16,252
N_4 Special Supplemental Food (WIC)	0.88	6,469	5,689
N_5 Commodity Supplemental Food	0.04	138	5
Blank Connected to N_3	0.00	0	0
<b>HOUSING</b>		<b>37,276</b>	<b>9,484</b>
H_1 Low Income Home Energy Assistance	0.23	4,598	1,053
H_2 Low-Rent Public Housing	0.26	4,603	1,184
H_3 Section 8 Low-Income Housing Assistance	0.26	27,561	7,105
H_4 Rent Supplement	0.28	47	13
H_5 Rental Housing Assistance	0.28	467	129

## II. 2010 Multiplier Summary Table

	Multipliers	Expenditures	
	All Children	TOTAL	All Children
<b>TAX CREDITS / EXEMPTIONS</b>		<b>185,581</b>	<b>145,251</b>
T_1 Earned Income Tax Credit (tax expenditures)	0.92	4,910	4,526
EITC Outlays	0.92	54,712	50,436
T_2 Dependent Care Credit	0.97	3,470	3,366
T_3 Child tax credit (tax expenditures)	1.00	23,030	23,030
CTC Outlays	1.00	22,659	22,659
T_4 Dependent Exemption	1.00	35,250	35,250
T_5 Exclusion of Employer-Provided Child Care	1.00	1,220	1,220
T_6 Employer Provided Child Care Credit	1.00	10	10
T_7 Assistance for Adopted Foster Children	1.00	460	460
T_8 Adoption Credit and Exclusion	1.00	660	660
Adoption Outlays (2010&2011)	1.00	940	940
T_9 Qualified Zone Academy Bonds	1.00	80	80
Qualified Zone Academy Outlays	1.00	460	460
T_10 Qualified School Construction Bonds	1.00	190	190
Qualified School Construction Outlays	1.00	10	10
T_11 Exclusion of Certain Foster Care Payments	1.00	420	420
T_12 Exclusion for Public Assistance Benefits	0.47	640	303
T_13 Exclusion for Social Security Retirement and Disability	0.02	25,290	615
T_14 Exclusion for Social Security Disability Benefits	0.06	7,040	397
T_15 Exclusion for Veterans Death Benefits and Disability	0.05	4,130	220
<b>HEALTH</b>		<b>88,304</b>	<b>87,244</b>
HE_1 Medicaid	1.00	74,454	74,454
HE_1b Vaccines for Children	1.00	3,532	3,532
HE_2 Maternal and Child Health (Block Grant)	0.74	564	419
HE_3 Immunization	0.96	912	871
HE_4 Children's Mental Health Services	0.97	121	118
HE_6 Healthy Start	0.60	90	54
HE_7 Emergency Medical Services for Children	1.00	19	19
HE_8 SCHIP	0.90	7,887	7,093
HE_10 Universal Newborn Hearing	1.00	16	16
HE_11 PREP and Abstinence Education	1.00	69	69
HE_12 Birth Defects/Developmental Disabilities	0.71	143	102
HE_13 Children's Graduate Medical Education	1.00	317	317
HE_14 Lead Hazard Reduction	1.00	179	179

## II. 2010 Multiplier Summary Table

	Multipliers	Expenditures	
	All Children	TOTAL	All Children
<b>SOCIAL SERVICES</b>		<b>26,008</b>	<b>24,161</b>
S_1 Social Services (Block Grant)	0.53	2,035	1,076
S_2 Community Services Block Grant	0.38	1,439	550
S_3 Children and Families Services Programs	1.00	640	640
S_4 Head Start	1.00	8,001	8,001
S_5 Child welfare services and training	1.00	307	307
S_8 Violent Crime Reduction Programs	0.15	0	0
S_9 Foster Care	1.00	4,460	4,460
S_9b Guardianship	1.00	11	11
S_10 Adoption Assistance	1.00	2,362	2,362
S_11 Independent Living	1.00	136	136
S_12 Child Care and Development Block Grant	1.00	3,136	3,136
S_13 Child Care Entitlement to States	1.00	2,723	2,723
S_14 AFDC-Related Child Care	1.00	0	0
S_17 Juvenile Justice	1.00	311	311
S_18 Missing Children	1.00	61	61
S_19 Family Preservation and Support	1.00	331	331
S_20 Children's Research and Technical Assistance	1.00	55	55
<b>EDUCATION</b>		<b>75,888</b>	<b>68,192</b>
E_1 Educationally deprived / economic opportunity	0.00	0	0
E_2 Former programs no longer existing	0.00	0	0
E_3 Dependents' Schools Abroad	1.00	1,187	1,187
E_4 State Fiscal Stabilization Fund	0.72	23,283	16,764
E_5 Education Jobs Fund	1.00	1,232	1,232
E_6 Safe Routes to Schools	1.00	183	183
E_7 Impact Aid	1.00	1,224	1,224
E_8 Vocational (and Adult) Education	0.48	2,011	965
E_9 Accelerating Achievement and Ensuring Equity	1.00	19,535	19,535
E_10 School Improvement	1.00	5,326	5,326
E_11 Indian Education			
Department of Education	1.00	110	110
Bureau of Indian Affairs Schools	1.00	582	582
Johnson-O'Malley assistance	1.00	14	14
Education construction	1.00	113	113
E_12 English Language Acquisition	1.00	687	687
E_13 Education for the Handicapped / Special Education	1.00	17,294	17,294
E_15 Education Reform: Goals 2000	0.00	0	0
E_16 Domestic schools	1.00	435	435
E_17 Reading Excellence	0.00	0	0
E_20 Institute of Education Sciences	0.78	578	448
E_21 Innovation & Improvement	1.00	991	991
E_22 Safe Schools & Citizenship Education	1.00	651	651
E_23 Hurricane Education Recovery	1.00	25	25
E_25 Junior R.O.T.C.	1.00	427	427



## II. 2010 Multiplier Summary Table

	Multipliers	Expenditures	
	All Children	TOTAL	All Children
<b>TRAINING</b>		<b>2,948</b>	<b>1,684</b>
TR_1 Job Corps	0.52	1,848	963
TR_2 Pre-1980 Training Programs	1.00	0	0
TR_3 CETA	1.00	0	0
TR_4 JTPA	1.00	0	0
TR_23 School-to-Work	1.00	0	0
TR_24 Youth Offender Grants	0.71	73	52
TR_25 Youth Opportunity Grants	1.00	0	0
TR_26 WIA Youth Formula Grants	0.68	924	625
TR_27 YouthBuild Grants	0.43	103	44

**III. INCOME SECURITY PROGRAMS**

<b>Program</b>	<b>Social Security</b>
<b>Program Description</b>	<a href="#">See CFDA #96.004</a> <a href="#">See CFDA #96.001</a>
<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	\$706,351
All Children	\$21,227
<b>Multipliers</b>	<i>OASI</i>
All Children	0.02
	<i>DI</i>
All Children	0.06
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<b>OASI:</b> OMB's Appendix to the Federal Budget, FY 2012, p. 1178 (Social Security Administration—Federal OASI Trust Fund—Total Outlays (net)). <b>DI:</b> OMB's Appendix to the Federal Budget, FY 2012, p. 1180 (Social Security Administration—Federal DI Trust Fund—Total Outlays (net)).
Multipliers	
All Children	The Social Security Administration reports benefits for children under 18, so 17 was used as the upper age limit for this program. The estimated percentage of benefits going to children under 18 was based on enrollment and average monthly benefit data from Social Security Online, Office of Chief Actuary, Beneficiary Data, "Number of Beneficiaries by Age" ( <a href="http://www.ssa.gov/OACT/ProgData/byage.html">http://www.ssa.gov/OACT/ProgData/byage.html</a> ). We use a three year average to estimate the 2010 multiplier, as 2010 data was not yet available.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a>
Historical Estimates	Expenditure data were drawn from OMB's Appendix to the Budget for all years. The "All Children" multiplier was calculated as benefits for children under age 18 divided by total benefits, as reported in the 2009 Annual Statistical Supplement to the Social Security Bulletin.
Changes Made This Year	
Other	

**III. INCOME SECURITY PROGRAMS**

Program	Temporary Assistance for Needy Families
<b>Program Description</b>	<a href="#">See CFDA #93.558</a>
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type (Cash)	Cash
Benefit Type (Non-Cash)	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	<i>Cash</i>
Total Program	\$8,470
All Children	\$6,374
	<i>Non-Cash</i>
Total Program	\$11,062
All Children	\$8,325
<b>Multipliers</b>	
All Children	0.75
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<b>Administrative and benefit expenditures:</b> OMB's Appendix to the Federal Budget, FY 2012, p. 473 (Dept of Health and Human Services—Temporary Assistance to Needy Families—Total Outlays (net)). Child support reimbursements: Use CBO supplemental data for "Child Support Collections," line item "Federal Share." In 2010, the CBO projection from the January 2010 baseline was used. <b>Contingency fund:</b> OMB's Appendix to the Federal Budget, FY 2012, p. 474 (Dept of Health and Human Services—Contingency Fund—Total Outlays (net)).
Multipliers	In most states children over 17 are not eligible for cash assistance, but in a few states students as old as 21 are eligible, therefore 21 rather than 18 was used as the upper age limit for children in this program. The multiplier was calculated as the portion of total recipients that are children, using FY 2010 TANF caseload data from the Administration for Children and Families web site at <a href="http://www.acf.hhs.gov/programs/ofa/data-reports/index.htm">http://www.acf.hhs.gov/programs/ofa/data-reports/index.htm</a> (MOE & SSP caseloads are not included). Note that while roughly half of TANF expenditures go toward non-cash assistance, the caseload data only include cases receiving cash assistance. However, since reliable data on the non-cash caseload are not available, we have calculated the multipliers based on the cash-assistance caseload.
All Children	
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a> The TANF supplemental table supplies projected outlays for both administration and benefits expenditures and contingency fund expenditures. The Child Support Collections table supplies projected outlays for reimbursement from child support (see federal share of collections retained by government).
Historical Estimates	TANF and contingency fund expenditures are from OMB's Appendix to the Federal Budget for earlier years. Child support reimbursements from 1995 onward were 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/cse/pubs/index.html#annual">http://www.acf.hhs.gov/programs/cse/pubs/index.html#annual</a> ).
Changes Made This Year	
Other	

**III. INCOME SECURITY PROGRAMS**

Program	Child Support Enforcement
<b>Program Description</b>	<a href="#">See CFDA #93.563</a>
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$3,928
All Children	\$3,928
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p 474-75 (Dept of Health and Human Services - Payments to States for Child Support Enforcement and Family Support Programs).
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 the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a> . See "Child Support Administration" under "Child Support Enforcement."
Historical Estimates	For 1980-90, expenditures are available in various Green Book editions (1980: 1998 Green Book, table Child 8-1; 1985: 1994 Green Book, table 11-1; 1990: 2004 Green Book, table 8-1; note that the 1980 number has been revised from the hard copy of the 1980 OCSE Annual Report). For 1995 onward, expenditures were taken from the "Federal Share of Administrative Expenditures" table of various Annual Reports of the Office of Child Support Enforcement ( <a href="http://www.acf.hhs.gov/programs/cse/bubs/index.html#annual">http://www.acf.hhs.gov/programs/cse/bubs/index.html#annual</a> ).
Changes Made This Year	
Other	

Program	Emergency Assistance
<b>Program Description</b>	No longer exists as a separate program.
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	0.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	No longer exists as a separate program. PRWORA eliminated the Emergency Assistance program, and after FY 1996 funds from the EA program were included in the TANF block grant.
Multipliers	
All Children	N/A
<b>INCOME</b>	
< 200% FPL	
> 200% FPL	
< 100% FPL	
100 - 199% FPL	
200 - 399% FPL	
400 - 599% FPL	
>= 600% FPL	
<b>Notes</b>	
Projections	N/A
Historical Estimates	Before 1999, federal payments to states for this program were obtained from OMB's Appendix to the Federal Budget, and the AFDC/TANF multiplier was used.
Changes Made This Year	
Other	No longer exists as a separate program—incorporated into the TANF block grants.

### III. INCOME SECURITY PROGRAMS

Program	SSI
<b>Program Description</b>	<a href="#">See CFDA #96.006</a>
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$50,753
All Children	\$9,830
<b>Multipliers</b>	
All Children	0.19
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p 1175 (Social Security Administration—Supplemental Security Income Program—Outlays (net)). Note that net outlays are used rather than gross in order to exclude state expenditures for state supplements.
Multipliers	
All Children	The SSI program defines children as persons under 18, so 17 was used as the upper age limit for this program. CBO Supplemental Data (March 2011) was used to calculate the portion of total benefit outlays that go to children.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a> . See "Total, SSI Mandatory Outlays" in the supplemental data for Supplemental Security Income.
Historical Estimates	Expenditure data are from OMB's Appendix to the Federal Budget for earlier years. Also, for years before 2003, the "All Children" multiplier was calculated using data from the Social Security Administration's Annual Statistical Supplements, as the portion of total benefit outlays that go to children.
Changes Made This Year	
Other	

Program	Railroad Retirement
<b>Program Description</b>	<a href="#">See CFDA #57.001</a>
<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	\$10,814
All Children	\$24
<b>Multipliers</b>	
All Children	0.002
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	If possible, data should be obtained directly from statistical table B3 on the Railroad Retirement Board's web site ( <a href="http://www.rrb.gov/act/Yearly_Data.asp">http://www.rrb.gov/act/Yearly_Data.asp</a> ). When not available, use the supplemental data from CBO's Budget Projections. As data was not available for FY2009 or FY2010, the 2009 and 2010 figures come from CBO's January 2010 projections.
Multipliers	
All Children	Data reported by the Railroad Retirement Board show the portion of recipient children under 18, so 17 was used as the upper age limit for this program. Statistical tables B3 and B24 on the Railroad Retirement Board's web site ( <a href="http://www.rrb.gov/act/statistical_tables.asp">http://www.rrb.gov/act/statistical_tables.asp</a> ) show total payments and payments to children (table B3) and the percentage of recipient children who are under 18 (table B24). The multiplier was calculated as the portion of total expenditures that went to children under 18. Since the latest data available was for FY2009, the FY2010 multiplier was calculated as an average of the multiplier for years 2007-2009.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a> . See "Total Benefit Outlays" in the supplemental data for Railroad Retirement.
Historical Estimates	For years before 2003, data are available in the 2004 Green Book, table 5-2, p. 5-8. For 2003 and later, statistical tables B3 and B24 from the Railroad Retirement Board's site are used to get total expenditures (B3) and to compute the "All Children" multiplier (B3 and B24). RRB statistical tables for several years can be viewed on the RRB's historical data site at <a href="http://www.rrb.gov/act/historical.asp">http://www.rrb.gov/act/historical.asp</a> .
Changes Made This Year	
Other	

**III. INCOME SECURITY PROGRAMS**

Program	Veteran's Benefits
<b>Program Description</b>	<a href="#">See CFDA #64.110</a> <a href="#">See CFDA #64.109</a> <a href="#">See CFDA #64.104</a> <a href="#">See CFDA #64.105</a>
<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	\$44,293
All Children	\$2,765
<b>Multipliers</b>	<i>Compensation and DIC</i>
All Children	0.04
	<i>Disability</i>
All Children	0.07
	<i>Non-Service Connected Death (Pension)</i>
All Children	0.05
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p 1037-38 (Dept of Veterans Affairs—Compensation and Pensions—Obligations). Use compensation obligations for survivors for "Compensation and DIC," compensation obligations for veterans for "Disability," and pension obligations for survivors for "Non-Service Connected Death." Total outlays were allocated to these three programs based on the amount of obligations associated with each program.
Multipliers	
All Children	Children 18–23 can receive benefits if they are students, so 23 is used as the upper age limit for this program. Based on data supplied by the National Center for Veterans Analysis and Statistics (Wells 1995), estimates were made of expenditures on children in each of the three parts of this program. The multipliers were then calculated as the portion of total expenditures that went to children. Since data from the Department of Veterans Affairs was not yet available for 2010, the multiplier was estimated as the average of the 2007-2009 multipliers.
<b>Notes</b>	
Projections	Projected expenditures are from budget projections in CBO's Preliminary Analysis of the President's Budget Request for Fiscal Year 2011 (March 2010). <a href="http://www.cbo.gov/budget/budproj.shtml">http://www.cbo.gov/budget/budproj.shtml</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 Appendix to the Federal Budget.
Changes Made This Year	
Other	

**IV. NUTRITION PROGRAMS**

Program	Supplemental Nutrition Assistance Program
<b>Program Description</b>	<a href="#">See CFDA #10.551</a>
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$70.492
All Children	\$34,725
<b>Multipliers</b>	
All Children	0.49
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 171.
Multipliers	
All Children	Children in this program are under 18. We used the proportion of benefits that go to children, according to data from Characteristics of Food Stamp Households. The link to the report is available on the USDA/FNS web site: <a href="http://www.fns.usda.gov/oane/MENU/Published/snap/SNAPPartHH.htm">http://www.fns.usda.gov/oane/MENU/Published/snap/SNAPPartHH.htm</a> . We use the average multiplier of fiscal years 2007 - 2009 as the 2010 multiplier.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a>
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Multiplier estimates from 1997 to 2007 use data from earlier versions of the Characteristics of Food Stamp Participants report. Before 1997, prorated total monthly benefits for participants are not available, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS web site. Note that household data are available back to 1975, but not participant data. Because the proportion of households with children is significantly higher than participants that are children, this number cannot be used. Because the proportion of participants that are children has remained steady over time, the 1980 number is used for 1965-75.
Changes Made This Year	
Other	

**IV. NUTRITION PROGRAMS**

Program	Child Nutrition
<p><b>Program Description</b></p>	<p><a href="#">See CFDA #10.553 (School Breakfast Program)</a>  <a href="#">See CFDA #10.555 (National School Lunch Program)</a>  <a href="#">See CFDA #10.558 (Child and Adult Care Food Program)</a>  <a href="#">See CFDA #10.559 (Summer Food Service Program)</a>  <a href="#">See CFDA #10.560 (State Administrative Expenses)</a>  <a href="#">See CFDA #10.556 (Special Milk)</a></p>
<p><b>Categories</b></p> <p>Major Program Area                      Eligibility Limitations                      Benefit Type                      Spending Type</p>	<p>Nutrition                      Means-Tested                      In-Kind                      Mandatory</p>
<p><b>Expenditures (millions)</b></p> <p>Total Program                      All Children</p>	<p>\$16.346                      \$16.252</p>
<p><b>Multipliers</b></p> <p>All Children</p>	<p>0.99</p>
<p><b>Data Sources &amp; Methodology</b></p> <p>Program Expenditures                      Multipliers                      All Children</p>	<p>OMB's Appendix to the Federal Budget, FY 2012, p. 172.</p> <p>Children 18 and under are included in the estimates of the child nutrition programs, which include, among other programs, the National School Lunch Program (NSLP), the School Breakfast Program (SBP), the Child and Adult Care Food Program (CACFP), and the Summer Food Service Program (SFSP), and Special Milk. Adults participating in CACFP are subtracted out of the multiplier.</p>
<p><b>Notes</b></p> <p>Projections                      Historical Estimates                      Changes Made This Year                      Other</p>	<p>Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a></p> <p>OMB's Appendix to the Federal Budget, earlier years.</p> <p>This year we subtracted out fewer than 1 percent of outlays spent on adults who participate in CACFP. We made revisions for previous years as well.</p>



**IV. NUTRITION PROGRAMS**

<b>Program</b>	<b>WIC</b>
<b>Program Description</b>	<a href="#">See CFDA #10.557</a>
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$6,469
All Children	\$5,689
<b>Multipliers</b>	
All Children	0.88
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 173.
Multipliers	
All Children	We assume that benefits to children in WIC include children age 0–5, breastfeeding women, and pregnant and breastfeeding women under age 18. We excluded 12 percent of benefits estimated to go to pregnant and postpartum women 18 and older. Data sources include participant data from WIC Participants and Program Characteristics 2010, a biennial report, and food costs data from WIC Food Package Costs and Rebate Summary: Fiscal Year 2005; both reports are on the Food and Nutrition Service web site ( <a href="http://www.fns.usda.gov/oane">www.fns.usda.gov/oane</a> ).
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

<b>Program</b>	<b>Commodity Supplemental Food</b>
<b>Program Description</b>	<a href="#">See CFDA #10.565</a>
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$138
All Children	\$5
<b>Multipliers</b>	
All Children	0.04
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 174.
Multipliers	
All Children	Children age 0–5 and breastfeeding women are included in the estimates for this program. We used data from the FNS web site to estimate the portion of participants who are nonelderly. We also used the same methodology as in the WIC multiplier to exclude pregnant and postpartum women age 18 and older. <a href="http://www.fns.usda.gov/pd/fdpart.htm">http://www.fns.usda.gov/pd/fdpart.htm</a>
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

V. HOUSING PROGRAMS	
Program	Low Income Home Energy Assistance
<b>Program Description</b>	<a href="#">See CFDA #93.568</a>
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$4,598
All Children	\$1,053
<b>Multipliers</b>	
All Children	0.23
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, 475.
Multipliers	
All Children	We estimated the percent of benefits that go to households with children ages 18 and under using Current Population Survey data from CY2009. We assume an equal benefit per person in order to allocate benefits to children within households. Since data is available through 2009, 2010 multiplier is an average of the previous three years.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Multipliers from 1993–2007 were calculated using the CPS and same methodology as for the current year. For earlier years, we used an average of the 1994, 1995, and 1996 multipliers.
Changes Made This Year	
Other	

Program	Public Housing
<b>Program Description</b>	<a href="#">See CFDA #14.850</a>
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$4,603
All Children	\$1,184
<b>Multipliers</b>	
All Children	0.26
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 560.
Multipliers	
All Children	An estimate of the share of housing benefits allocated to children under 19 was estimated using 2007 Current Population Survey data augmented by TRIM-3 to adjust for under- and over- reporting of program participation. We then applied the ratio of benefits/participants to an estimate of participants in later years to obtain an estimate for benefits allocated to children in later years.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. 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	In previous years the multiplier was based on kids as a share of total participants. In this year we change the multiplier to benefits based on the methodology described above. Also, this is the first year that we use data from A Picture of Subsidized Households for the share of participants who are children.
Other	

V. HOUSING PROGRAMS

Program	Section 8 Low-Income Housing Assistance
<b>Program Description</b>	<a href="#">Includes CFDA #14.871</a>
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$27,561
All Children	\$7,105
<b>Multipliers</b>	
All Children	0.26
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Section 8 outlays are not broken out in the budget appendix. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). OMB's Appendix to the Federal Budget, FY 2012, pp. 557-59.
Multipliers	
All Children	An estimate of the share of housing benefits allocated to children under 19 was estimated using 2007 Current Population Survey data augmented by TRIM-3 to adjust for under- and over- reporting of program participation. We then applied the ratio of benefits/participants to an estimate of participants in later years to obtain an estimate for benefits allocated to children in
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendices. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). For years before FY 2008, we used OMB's Appendix to the Federal Budget. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, A Picture of Subsidized Households. For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	In previous years the multiplier was based on kids as a share of total participants. In this year we change the multiplier to benefits based on the methodology described above. Also, this is the first year that we use data from A Picture of Subsidized Households for the share of participants who are children.
Other	

Program	Rent Supplement
<b>Program Description</b>	<a href="#">See CFDA #14.149</a>
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$47
All Children	\$13
<b>Multipliers</b>	
All Children	0.28
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 582.
Multipliers	
All Children	We apply the same multiplier as are used for Rental Housing Assistance.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. 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	In previous years the multiplier was based on kids as a share of total participants. In this year we change the multiplier to benefits based on the methodology described above. Also, this is the first year that we use data from A Picture of Subsidized Households for the share of participants who are children.
Other	

V. HOUSING PROGRAMS
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Program	Rental Housing Assistance
<b>Program Description</b>	<a href="#">See CFDA #14.103</a>
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$467
All Children	\$129
<b>Multipliers</b>	
All Children	0.28
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 582.
Multipliers	
All Children	An estimate of the share of housing benefits allocated to children under 19 was estimated using 2007 Current Population Survey data augmented by TRIM-3 to adjust for under- and over- reporting of program participation. We then applied the ratio of benefits/participants to an estimate of participants in later years to obtain an estimate for benefits allocated to children in 2010.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. 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	In previous years the multiplier was based on kids as a share of total participants. In this year we change the multiplier to benefits based on the methodology described above. Also, this is the first year that we use data from A Picture of Subsidized Households for the share of participants who are children.
Other	

VI. TAX PROGRAMS	
Program	EITC
<b>Program Description</b>	<a href="#">See description provided by the Tax Policy Center</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	\$54,712
All Children	\$50,436
	<i>Non-Refundable Portion</i>
Total Program	\$4,910
All Children	\$4,526
<b>Multipliers</b>	<i>Refundable Portion</i>
All Children	0.92
	<i>Non-Refundable Portion</i>
All Children	0.92
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The nonrefundable portion is taken from OMB's Analytical Perspectives, FY2012, p. 243. (Income Security Section). The refundable (outlay) portion is taken from OMB's Historical Tables, FY2012, Table 8.5, p.159.
Multipliers	
All Children	We excluded benefits to childless households, an estimated 3 percent of all benefits according to a study using 2000 CPS data (Meyer 2001, Table I.1: <a href="http://www.russellsage.org/publications/books/0-87154-599-3/chapter1.pdf">http://www.russellsage.org/publications/books/0-87154-599-3/chapter1.pdf</a> ). In addition, based on data from the TRIM3 Model of 2005 EITC expenditure, we estimated that 5 percent of the benefits going to households with children were going to children age 19–23. Therefore, for all years the multiplier for "all children" (defined as age 0–18) was calculated as $0.97 \cdot 0.95 = 0.92$ .
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. 2021 value is increased at the average growth rate of the tax expenditure from 2016-2020.
Historical Estimates	Tax expenditures for earlier years were taken from OMB's Analytical Perspectives. Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5).
Changes Made This Year	
Other	

**VI. TAX PROGRAMS**

Program	Child and Dependent Care Credit
<b>Program Description</b>	<a href="#">See description provided by the Tax Policy Center</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	\$3,470
All Children	\$3,366
<b>Multipliers</b>	
All Children	0.97
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2012, p. 243. (Training, employment, and social services section).
Multipliers	
All Children	The Family Support Act of 1988 reduced to 13 the age cutoff of a child for whom the dependent care credit may be claimed, so 12 is used as the upper age limit for this program. This credit can also be used for non-children dependents, and that portion of the credit has no age limit. In consultation with Adam Carasso, former coauthor in the budget series, and with experts in the Tax Policy Center, we estimated that 3 percent of this credit goes to older dependents, and 97 percent goes to children (Carasso 2008).
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. 2021 value is increased at the average growth rate of the tax expenditure from 2016-2020.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	In 2010, the tax expenditure projections is calculated by repealing the provision, rather than tabulating the credit. Current policy baseline assumes that provisions that were originally enacted under ARRA will continue through 2020.
Other	

Program	Child Tax Credit
<b>Program Description</b>	<a href="#">See description provided by the Tax Policy Center</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>Refundable Portion</i> \$22,659
All Children	\$22,659
Total Program	<i>Non-Refundable Portion</i> \$23,030
All Children	\$23,030
<b>Multipliers</b>	
All Children	<i>Refundable Portion</i> 1.00
All Children	<i>Non-Refundable Portion</i> 1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The nonrefundable portion is taken from OMB's Analytical Perspectives, FY2012, p. 243. (Training, employment, and social services section). The refundable (outlay) portion is taken from OMB's Historical Tables, FY2012, Table 8.5, p.159.
Multipliers	
All Children	Only children up to age 16 are eligible for this benefit. All expenditures were assumed to be for children.
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. 2021 value is increased at the average growth rate of the tax expenditure from 2016-2020.
Historical Estimates	Tax expenditures for earlier years were taken from OMB's Analytical Perspectives. Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5).
Changes Made This Year	In 2010, the tax expenditure projections is calculated by repealing the provision, rather than tabulating the credit. Current policy baseline assumes that provisions that were originally enacted under ARRA will continue through 2020.
Other	

**VI. TAX PROGRAMS**

Program	Dependent Exemption
<b>Program Description</b>	A qualifying child dependent is a child under age 19 supported by a tax filer for more than half of a calendar year. The tax law stipulates five tests to determine whether a filer may claim a child as a dependent and thus qualify for an exemption: a relationship test, a joint return test, a citizen-or-resident test, an income test, and a support test.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$35,250
All Children	\$35,250
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Baseline is current policy, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; extends the 2010 AMT Patch and indexes the AMT exemption for inflation. Estimates incorporate provisions in the American Recovery and Reinvestment Act (ARRA) including the following measures affecting the CTC and EITC: reduce earnings threshold for the refundable CTC to \$3,000; increase the EITC phase-in rate to 45 percent for families with three or more children; increase the expansion of the EITC's maximum credit range for married couples filing jointly to \$5,000 (indexed for inflation). These provisions are in place for calendar years 2009 through 2020. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits. 2021 value is based on the average growth rate of the tax expenditures from 2016-2020.
Historical Estimates	Before 2005, estimates were derived from Statistics of Income data. Starting in 2005, estimates came from the Urban-Brookings Tax Policy Center Microsimulation Model (various versions). Expenditures previously calculated for 1995-2004 were then multiplied by an adjustment factor so as to better align with these new estimates from the TPC model.
Changes Made This Year	
Other	

Program	Exclusion of Employer-Provided Child Care
<b>Program Description</b>	<a href="#">See description provided by the Tax Policy Center</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	\$1,220
All Children	\$1,220
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children. To qualify for this exclusion, children must meet the same age requirements as for the child and dependent tax credit, so the maximum age for this program is 12.
<b>Notes</b>	
Projections	Projections to 2016 are based on OMB projections (Analytical Perspectives, FY 2012, p. 243). 2017-21 were estimated by applying the average annual growth rate from 2013-16 to the 2016 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

**VI. TAX PROGRAMS**

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
<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	\$10
All Children	\$10
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children. Further, it was assumed that most children enrolled in employer-provided child care are under 13 (i.e., identical to the age cutoff for the exclusion for employer-provided child care).
<b>Notes</b>	
Projections	This program is projected to end after 2010. Projections are based on OMB projections (Analytical Perspectives, FY 2012, p. 243).
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

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 Analytical Perspectives, 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	\$460
All Children	\$460
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2016 are based on OMB projections (Analytical Perspectives, FY 2012, p. 243). 2017–21 were estimated by applying the average annual growth rate from 2013–16 to the 2016 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	



**VI. TAX PROGRAMS**

Program	Adoption Credit and Exclusion
<b>Program Description</b>	<a href="#">See page 32 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007.</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>Non-Refundable Portion</i>
All Children	\$660
Total Program	<i>Refundable Portion</i>
All Children	\$940
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	We continue to hold expenditures constant from 2017-2021.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	For the first time in 2010, this credit has a refundable portion. OMB estimates the refundable portion to be \$940 in 2010.
Other	

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, purchase of technology, developing challenging curriculum, training quality teachers. For more information, see <a href="http://www2.ed.gov/programs/qualifiedzone/faq.html">http://www2.ed.gov/programs/qualifiedzone/faq.html</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	<i>Non-Refundable Portion</i>
All Children	\$80
Total Program	<i>Refundable Portion</i>
All Children	\$460
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 243 (Education section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 19.
<b>Notes</b>	
Projections	We use the projected growth rate as calculated by the Joint Committee on Taxation for expenditures from 2016-2020, and hold this rate constant in 2021. <a href="http://www.ict.gov/x-19-09.pdf">http://www.ict.gov/x-19-09.pdf</a>
Historical Estimates	OMB's Analytical Perspectives from previous year's budgets were used to obtain the expenditures going back to 1997.
Changes Made This Year	For the first time in 2010, OMB includes a refundable "outlay effect" for this tax expenditure, which is included in the total.
Other	

**VI. TAX PROGRAMS**

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>Non-Refundable Portion</i>
All Children	\$190
	\$190
Total Program	<i>Refundable Portion</i>
All Children	\$10
	\$10
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 243 (Education section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 19.
<b>Notes</b>	
Projections	We use the projected growth rate as calculated by the Joint Committee on Taxation for expenditures from 2016-2020, and hold this rate constant in 2021. <a href="http://www.jct.gov/x-19-09.pdf">http://www.jct.gov/x-19-09.pdf</a>
Historical Estimates	As part of ARRA, there are no expenditures prior to 2009.
Changes Made This Year	For the first time in 2010, OMB includes a refundable "outlay effect" for this tax expenditure, which is included in the total.
Other	

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 Analytical Perspectives, 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	\$420
All Children	\$420
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 243 (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2016 are based on OMB projections (Analytical Perspectives, FY 2012, p. 243). 2017-21 were estimated by applying the average annual growth rate from 2012-16 to the 2016 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

**VI. TAX PROGRAMS**

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
<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	\$640
All Children	\$303
<b>Multipliers</b>	
All Children	0.47
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 244 (Income security section).
Multipliers	
All Children	Since cash public assistance includes primarily TANF and SSI, we used the average of the multipliers for those two programs as the multiplier for this expenditure. Note that in some states children as old as 21 are eligible for TANF.
<b>Notes</b>	
Projections	Projections to 2016 are based on OMB projections (Analytical Perspectives, FY 2012, p. 243). 2017–21 were estimated by applying the average annual growth rate from 2013–16 to the 2016 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

Program	Exclusion for Social Security Retirement and Dependents & Survivors' Benefits
<b>Program Description</b>	<a href="#">See page 35 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007.</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	\$25,290
All Children	\$615
<b>Multipliers</b>	
All Children	0.02
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 244 (Social Security section). Note that expenditures for retired workers are listed separately from expenditures for dependents and survivors.
Multipliers	
All Children	Assumed to be the same as the OASI portion of Social Security (maximum age of 17).
<b>Notes</b>	
Projections	Projections to 2016 are based on OMB projections (Analytical Perspectives, FY 2012, p. 244). 2017–21 were estimated by applying the average annual growth rate from 2012–16 to the 2016 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

**VI. TAX PROGRAMS**

Program	Exclusion for Social Security Disability Benefits
<b>Program Description</b>	"Benefit payments from the Social Security Trust Fund for disability are partially excluded from a beneficiary's gross incomes" (OMB's 2007 Analytical Perspectives, p. 312). See Exclusion for Social Security Retirement and Dependents' & Survivors' Benefits descriptions for further information.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$7,040
All Children	\$397
<b>Multipliers</b>	
All Children	0.06
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 244 (Social Security section).
Multipliers	
All Children	Assumed to be the same as the DI portion of Social Security (maximum age of 17).
<b>Notes</b>	
Projections	Projections to 2016 are based on OMB projections (Analytical Perspectives, FY 2012, p. 244). 2017–21 were estimated by applying the average annual growth rate from 2012–16 to the 2016 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	The historic multipliers for the DI portion of Social Security were corrected this year, which also affected these expenditures.
Other	

Program	Exclusion for Veterans Death Benefits and Disability Compensation
<b>Program Description</b>	"All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income" (OMB's 2007 Analytical Perspectives, 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	\$4,130
All Children	\$220
<b>Multipliers</b>	
All Children	0.05
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2012, p. 244 (Veterans benefits and services section).
Multipliers	
All Children	Assumed to be the same as Veterans Compensation and DIC and Veterans Disability (under age 24).
<b>Notes</b>	
Projections	Projections to 2016 are based on OMB projections (Analytical Perspectives, FY 2012, p. 244). 2017–21 were estimated by applying the average annual growth rate from 2012–16 to the 2016 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	
Other	

**VII. HEALTH PROGRAMS**

Program	Medicaid
<b>Program Description</b>	<a href="#">See CFDA #93.778</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	N/A
All Children	\$74,454
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The estimate for 2008 (the most recent year for which actual data are available) is based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data by the Urban Institute's Health Policy Center. The estimate includes all benefit payments to children as well as benefit payments to disabled who are under 19. The federal share of these benefit payments is estimated based on federal/state spending on Medicaid in 2008 as reported by Kaiser State Health Facts ( <a href="http://www.statehealthfacts.org">www.statehealthfacts.org</a> ). The estimate is adjusted to account for a children's share of Medicaid federal administrative costs (assuming a constant ratio of administrative costs to benefit payments across ages). The estimate for 2010 follows same methodology as for 2011-2021, namely, 100 percent of CBO's baseline benefit payments for children and 15.2 percent of CBO's baseline benefit payments for the blind and disabled and a children's share of administrative costs. The assumption that 15.2 percent of benefit payments for the disabled are to children under 19 is based on HPC tabulations of
Multipliers	
All Children	Expenditures are estimated for children age 0–18, thus the multiplier is 1.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a> . The estimate is a combination of 100 percent of benefit payments to children, 15 percent of benefit payments to the disabled, and a children's share of administrative costs. The assumption of 15 percent of disabled benefits going to individuals less than 19 is based on tabulations of MSIS data in 2007, 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; 2006-2007 were provided by Emily Lawton of the Urban Institute using the methodology described above.
Changes Made This Year	Estimates for 2008 and 2009, "gap years" between the MSIS data and CBO projections, are based on updated unpublished CBO estimates consistent with the March 2010 baseline. In the past years, the "gap years" were based on older CBO baselines.
Other	Medicaid spending on 0–18-year-olds includes some, but not all, birth and delivery costs. The multiplier does not include birth and delivery costs that are billed to the mother's Medicaid record, as is often the case. However, in some states, and in some instances, birth and delivery costs may be billed to the infant's Medicaid record, in which case they are included in our estimate. Estimates do not include disproportionate share hospital (DSH) payments.

Program	Vaccines For Children
<b>Program Description</b>	The VFC Program, established by Section 1928 of the Social Security Act in 1994, serves children through 18 years of age who meet one of the following criteria: those without health insurance, those eligible for Medicaid, American Indian and Alaska Native children, and underinsured children who receive care through Federally Qualified Health Centers (FQHCs) or Rural Health Clinics (RHCs). Through VFC, CDC provides funding to 61 state and local public health immunization programs that include all 50 states, six city/urban areas, and five U.S. territories and protectorates. VFC funding supports the purchase of recommended pediatric and adolescent vaccines, development and management of the pediatric vaccine stockpile, and program operations. <a href="http://www.cdc.gov/fmo/topic/Budget%20Information/aborropriations_budget_form_odf/FY2011_CDC_CJ_Final.pdf">http://www.cdc.gov/fmo/topic/Budget%20Information/aborropriations_budget_form_odf/FY2011_CDC_CJ_Final.pdf</a>
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$3,532
All Children	\$3,532
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 457.
Multipliers	
All Children	We assume that benefits go to children age 0–18.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a>
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

**VII. HEALTH PROGRAMS**

Program	Maternal and Child Health Block Grant
<b>Program Description</b>	<a href="#">See CFDA #93.994</a>
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$564
All Children	\$419
<b>Multipliers</b>	
All Children	0.74
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 440
Multipliers	
All Children	Total funds from FY 2010 budget data are available at the Maternal and Child Health Bureau's web site ( <a href="http://mchb.hrsa.gov/data/">http://mchb.hrsa.gov/data/</a> ). The multiplier represents the percent of benefits going to children age 0–18, and excludes those older than 18, pregnant women, and the "all others" category.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. 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	
Other	

Program	Immunization
<b>Program Description</b>	<a href="#">See CFDA #93.268</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	\$912
All Children	\$871
<b>Multipliers</b>	
All Children	0.96
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	CDC Justification of Estimates for Appropriation Committees, FY 2011, pp. 50. Specifically, funding listed under the Immunization Program and funding listed under Influenza are added together. Report can be found here: <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>
Multipliers	
All Children	First paragraph: "In 2005, 4.5% of Section 317 funding purchased adult vaccines." Therefore, we use a multiplier of 0.955 for all children under 19. <a href="http://www.cdc.gov/vaccines/vac-gen/policies/ipom/downloads/chp-07-adult-iz.pdf">http://www.cdc.gov/vaccines/vac-gen/policies/ipom/downloads/chp-07-adult-iz.pdf</a>
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Outlays for FY2005–08 are available in CDC's Justification of Estimates for Appropriation Committees, FY 2010, pp. 39 and 53.
Changes Made This Year	Prior to 2010, the multiplier for All Children was 1.
Other	

**VII. HEALTH PROGRAMS**

Program	Children's Mental Health Services
<b>Program Description</b>	Children's Mental Health Services promotes and ensures that the mental health needs of children and their families are met within the context of community-based systems of care. See <a href="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	\$121
All Children	\$118
<b>Multipliers</b>	
All Children	0.97
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Estimates are provided by Dr. Gary Blau and Bridgitte Manteuffel of the Center for Mental Health Services of HHS.
Multipliers	
All Children	Multiplier represents the percent of children served under age 19 in FY 2009. Numbers are provided by Dr. Gary Blau of the Center for Mental Health Services of HHS.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	
Changes Made This Year	
Other	

Program	Healthy Start
<b>Program Description</b>	<a href="#">See CFDA #93.926</a>
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$90
All Children	\$54
<b>Multipliers</b>	
All Children	0.60
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 440.
Multipliers	
All Children	Multiplier assumes half the benefits go to infants and half to mothers, and that 20 percent of the mothers are teens under age 19 (based on McCormick et al., "The Impact on Clients of a Community-Based Infant Mortality Reduction Program: The National Healthy Start Program Survey of Postpartum Women," American Journal of Public Health 91(12): 1975-77).
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. The 2008 Healthy Start multiplier is applied to all previous years, as Healthy Start covers pregnant women older than 18.
Changes Made This Year	
Other	

<b>VII. HEALTH PROGRAMS</b>
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Program	Emergency Medical Services for Children
<b>Program Description</b>	<a href="#">See CFDA #93.127</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	\$19
All Children	\$19
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 440.
Multipliers	
All Children	We assume that benefits go to children age 0–18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

Program	SCHIP
<b>Program Description</b>	<a href="#">See CFDA #93.767</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	\$7.887
All Children	\$7.093
<b>Multipliers</b>	
All Children	0.90
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 462.
Multipliers	
All Children	We applied 2009 enrollment data given in a Kaiser Family Foundation report ( <a href="http://www.kff.org/medicaid/upload/7642-04.pdf">http://www.kff.org/medicaid/upload/7642-04.pdf</a> ) to calculate benefits going to adults and children. In our exclusion of adult benefits, we adjusted for the fact that per capita expenditures on adults are higher than on children, based on data in a 2007 GAO report ( <a href="http://www.gao.gov/new.items/d0850.pdf">http://www.gao.gov/new.items/d0850.pdf</a> ). Due to data limitations, this ratio assumes that spending on pregnant women is similar to spending on children. The multiplier represents the percentage of estimated benefits that are targeted at children 0-18 as defined by SCHIP.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a>
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Multiplier methodology described above was followed using similar enrollment data for all relevant years.
Changes Made This Year	
Other	See notes on Medicaid regarding birth and delivery costs.



**VII. HEALTH PROGRAMS**

Program	Universal Newborn Hearing
<b>Program Description</b>	<a href="#">See CFDA #93.251</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	\$16
All Children	\$16
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 440.
Multipliers	
All Children	We assume that all benefits go to infants.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

Program	PREP and Abstinence Education
<b>Program Description</b>	<a href="#">See CFDA #93.235</a> <a href="#">See CFDA #93.092</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	\$69
All Children	\$69
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, pp. 476.
Multipliers	
All Children	We assume that benefits go to children age 0–18.
INCOME	According to the CFDA, the intended beneficiaries of this program are "School-age girls and boys, adolescents, at-risk populations subject to out-of-wedlock births, parents, youth serving professionals and families." Therefore we know these funds are targeted, but the exact nature of the way they are targeted is unknown. Therefore, we use the midpoint of the percent of the population below 200% of poverty (0.42) and 1, or 0.71, for the multiplier below 200% FPL.
< 200% FPL	0.71
> 200% FPL	0.29
< 100% FPL	
100 - 199% FPL	
200 - 399% FPL	
400 - 599% FPL	
>= 600% FPL	
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	In 2010 Abstinence Education was changed as a result of the Patient Protection and Affordable Care Act, and PREP was introduced as a new teen pregnancy prevention program. We include them both here, as both are included as part of the larger Promoting Safe and Stable Families initiative under HHS.
Other	

**VII. HEALTH PROGRAMS**

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	\$143
All Children	\$102
<b>Multipliers</b>	
All Children	0.71
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	CDC Justification of Estimates for Appropriation Committees, FY 2011, pp. 167. Included total for Birth Defects and Developmental Disabilities, Disability, and Health for FY2010. Report can be found here: <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>
Multipliers	Estimates for FY2008-FY2010 were provided by Sal Lucido at CDC for children age 0–18. Future year estimates are calculated as the average of the previous three years.
All Children	
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays for 2002–04 are available in OMB's Appendix to the Federal Budget. 2001 and 2005 estimates were provided by Maggie Kelly at CDC. Data for 2006 and 2007 are taken from the CDC's Budget Tables for FY 2008 and FY 2009, respectively.
Changes Made This Year	
Other	

Program	Children's Graduate Medical Education
<b>Program Description</b>	<a href="#">See CFDA #93.255</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	\$317
All Children	\$317
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 440.
Multipliers	We assume that benefits go to children age 0–18.
All Children	
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

**VII. HEALTH PROGRAMS**

Program	Lead Hazard Reduction
<b>Program Description</b>	<a href="#">See CFDA #14.905</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	\$179
All Children	\$179
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 600.
Multipliers	
All Children	We assume that benefits go to children age 0–18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	
Other	

Program	Health Insurance Subsidy Exchange
<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.
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	0.10
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	No current expenditures.
Multipliers	For projection purposes only, we make an initial assumption that roughly 10 percent of projected costs for the health insurance subsidies, exchanges and related spending is on children. The actual percentage maybe higher or lower, but will not be zero, and so we use 10 percent is a rough placeholder. It is loosely based on our estimate that 12 percent of the tax subsidy for employer-sponsored health insurance is for the marginal cost of providing dependent insurance coverage to
All Children	0.1
<b>Notes</b>	
Projections	From table of CBO baseline projections of mandatory outlays, Budget and Economic Outlook FY 2011-2021 (Jan 2011).
Historical Estimates	None. New program.
Changes Made This Year	New program, added to projections this year.
Other	

**VIII. SOCIAL SERVICES PROGRAMS**

Program	Social Services Block Grant
<b>Program Description</b>	<a href="#">See CFDA #93.667</a>
<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	\$2,035
All Children	\$1,076
<b>Multipliers</b>	
All Children	0.53
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 478.
Multipliers	
All Children	Estimates are calculated for all children 18 and under. The multiplier is based on the proportion of children served by the programs under the SSBG umbrella. These data were obtained from the Social Services Block Grant Program Annual Reports. Data were available through FY2008, and future multipliers are based on an average of the previous three years' multipliers. In 2010, the multiplier is based on the average of the 2006-2008 multipliers.
<b>Notes</b>	
Projections	Though mandatory, this block grant is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Program expenditures were obtained from OMB's Appendix to the Federal Budget, earlier years. Multipliers from 2001 to 2007 were derived using data from the Social Services Block Grant Program Annual Reports. For 1995-2000, multiplier data are from the 2000 and 2004 Green Books, table 10-4. Because this table provides data on expenditures but not on recipients, for each service we used the average percentage of recipients that were children from 2001 to 2004 and applied it to the expenditures. For 1970-90, we used the average of the 1995, 1996, and 1997 multipliers as an estimate; for 2007 estimates, we used the average of the 2004, 2005, and 2006 multipliers because data are not available for these years.
Changes Made This Year	
Other	

Program	Community Services Block Grant
<b>Program Description</b>	<a href="#">See CFDA #93.569</a>
<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	\$1,439
All Children	\$550
<b>Multipliers</b>	
All Children	0.38
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 479.
Multipliers	
All Children	Estimates are calculated for all children 18 and under. The multiplier is based on the proportion of children served by the CSBG. Data were obtained from The National Association for State Community Services Programs annual report. The most recent data are for 2007. Future year multipliers are based on an average of the past three years' multipliers. The 2010 multiplier is based on 2007-2009.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	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	The multiplier for recent years was re-estimated to exclude clients with unknown age from the total clients when estimating the percentage who are children.
Other	

**VIII. SOCIAL SERVICES PROGRAMS**

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 and abandoned infants, mentoring children of prisoners, and advisory boards attempting to reduce child abuse and neglect (OMB's Appendix to the Federal Budget, FY 2008, p. 428).
<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	\$640
All Children	\$640
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2011, pp. 498-99. To avoid double counting, we excluded Head Start, abstinence education, child welfare services, child welfare training, and community services block grant because these programs are counted separately. Additionally, we excluded programs that we determined were not targeted toward children.
Multipliers	
All Children	As noted above, we only included programs that were targeted towards children. Among these selected programs, we assumed that all benefits go to children under 19.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. 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	
Other	

Program	Head Start
<b>Program Description</b>	<a href="#">See CFDA #93.600; note that this includes funding for Early Head Start.</a>
<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	\$8,001
All Children	\$8,001
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 479.
Multipliers	
All Children	All expenditures assumed to be for children 0-18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. The budget figure for 1965 is from the National Head Start Association (Ketch 1995).
Changes Made This Year	
Other	

**VIII. SOCIAL SERVICES PROGRAMS**

Program	Child Welfare Services & Training
<b>Program Description</b>	<a href="#">See CFDA #93.645 (Child Welfare Services)</a> <a href="#">See CFDA #93.648 (Child Welfare Training)</a>
<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	\$307
All Children	\$307
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2011, p. 498.
Multipliers	We assume this program only provides benefits to children 0-18.
All Children	
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. 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	
Other	

Program	Violent Crime Reduction Programs
<b>Program Description</b>	Program no longer exists as a separate program.
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	N/A
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Program no longer exists as a separate program.
Multipliers	N/A
All Children	
<b>Notes</b>	
Projections	N/A
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. For 1995–2000, the OMB's Appendix to the Federal Budget 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	
Other	

**VIII. SOCIAL SERVICES PROGRAMS**

Program	Foster Care
<b>Program Description</b>	<a href="#">See CFDA #93.658</a>
<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	\$4,460
All Children	\$4,460
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 481.
Multipliers	
All Children	Estimates are calculated for children under age 18. Some youth age 18 and older are served by the foster care program, but they would not be eligible for federal reimbursement so are not included in this analysis.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a>
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

Program	Guardianship
<b>Program Description</b>	<a href="#">See CFDA #93.390</a>
<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	\$11
All Children	\$11
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 481.
Multipliers	
All Children	We assume this program only provides benefits to children 0-18.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a>
Historical Estimates	N/A
Changes Made This Year	
Other	

**VIII. SOCIAL SERVICES PROGRAMS**

Program	Adoption Assistance
<b>Program Description</b>	<a href="#">See CFDA #93.659</a>
<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	\$2,362
All Children	\$2,362
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 481. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."
Multipliers	
All Children	All program expenditures are for children age 0 to 17.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a>
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

Program	Independent Living
<b>Program Description</b>	<a href="#">See CFDA #93.658</a>
<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	\$136
All Children	\$136
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 481. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."
Multipliers	
All Children	We assume this program only provides benefits to children under 18.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Preliminary Analysis of the President's Budget for 2012 (March 2011). <a href="http://www.cbo.gov/budget/factsheets/factsheets2011.cfm">http://www.cbo.gov/budget/factsheets/factsheets2011.cfm</a>
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."
Changes Made This Year	
Other	



**VIII. SOCIAL SERVICES PROGRAMS**

Program	Child Care and Development Block Grant
<b>Program Description</b>	<a href="#">See CFDA #93.575</a>
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$3,136
All Children	\$3,136
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 478.
Multipliers	
All Children	We assume this program only provides benefits to children. Benefits are provided to children under 13 and disabled children under 19.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

Program	Child Care Entitlement to the States
<b>Program Description</b>	<a href="#">See CFDA #93.596</a>
<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	\$2,723
All Children	\$2,723
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 477.
Multipliers	
All Children	We assume this program only provides benefits to children. Benefits are provided to children under 13 and disabled children under 19.
<b>Notes</b>	
Projections	Though mandatory, this block grant is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

**VIII. SOCIAL SERVICES PROGRAMS**

Program	AFDC-Related Child Care Programs
<b>Program Description</b>	This includes funding for three programs that no longer exist: AFDC Child Care, Transitional Child Care and At-Risk Child Care
<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	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	N/A
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	This program was phased out with other AFDC programs.
Multipliers	
All Children	N/A
<b>Notes</b>	
Projections	N/A
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Expenditures for this program are not available in the FY 2002 budget (2000 data). This program was phased out with other AFDC programs. When the program was in existence, we assumed all benefits went to children.
Changes Made This Year	To streamline the database, three former programs (AFDC Child Care, Transitional Child Care and At-Risk Child Care) were grouped into one entry.
Other	

Program	Juvenile Justice
<b>Program Description</b>	<a href="#">Includes CFDA #16.540</a>
<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	\$311
All Children	\$311
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 746.
Multipliers	
All Children	We assume all benefits go to children under 18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Outlays for 1975 are not available. The program was part of a block grant program (matching grants to improve and strengthen law enforcement) under the Law Enforcement Assistance Administration (OMB 1975). This program was listed as a line item in Justice Assistance until FY 1997. Thereafter, it is listed as a separate program. For FY 1997, it is listed as both, so we sum these expenditures.
Changes Made This Year	
Other	

**VIII. SOCIAL SERVICES PROGRAMS**

Program	Missing Children
<b>Program Description</b>	<a href="#">See CFDA #16.543</a>
<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	\$61
All Children	\$61
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 735.
Multipliers	We assume this program only provides benefits to children under 18.
All Children	
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

Program	Promoting Safe and Stable Families
<b>Program Description</b>	<a href="#">See CFDA #93.556</a>
<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	\$331
All Children	\$331
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 476.
Multipliers	We assume this program only provides benefits to children under 19.
All Children	
<b>Notes</b>	
Projections	Though mandatory, this block grant is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. In FY 2000, the name of this program was changed to "Promoting Safe and Stable Families."
Changes Made This Year	Although OMB included Abstinence Education in the reported total for this program in 2010, we continue to report Abstinence Education as a separate program (in health section), and so we excluded it here.
Other	

**VIII. SOCIAL SERVICES PROGRAMS**

Program	Children's Research and Technical Assistance
<b>Program Description</b>	<a href="#">See CFDA #93.595</a>
<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	\$55
All Children	\$55
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 480.
Multipliers	
All Children	We assume this program only provides benefits to children 0-18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	
Other	

IX. EDUCATION PROGRAMS	
Program	E 1 Educationally Deprived / Economic Opportunity
<b>Program Description</b>	The Educationally Deprived/Economic Opportunity program existed in 1960.
<b>Categories</b>	
Major Program Area	Education
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	0.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Program no longer exists as a separate program. The Digest of Education Statistics changed how it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2008.
Multipliers	
All Children	N/A
<b>Notes</b>	
Projections	N/A
Historical Estimates	Funds can be found in the 1981 Digest of Education Statistics. The Digest of Education Statistics changed how it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2008.
Changes Made This Year	
Other	

Program	E 2 Former education programs (pre-1985)
<b>Program Description</b>	These programs include four programs existing in 1960: supportive services, public lands revenue for schools, assistance to special areas, c. It also includes Emergency Schools Assistance (Civil Rights) in 1965 to 1980 and Local Public Works Program (School Facilities) in 1980.
<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	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	0.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Program no longer exists as a separate program. The Digest of Education Statistics changed how it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2008.
Multipliers	
All Children	N/A
<b>Notes</b>	
Projections	N/A
Historical Estimates	Funds can be found in the 1981 Digest of Education Statistics. The Digest of Education Statistics changed how it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2008.
Changes Made This Year	
Other	

**IX. EDUCATION PROGRAMS**

Program	E_3 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 U.S. Department of Defense that operates these DoD schools. DoDEA operates more than 200 public schools in 15 districts located in 13 foreign countries, seven states, Guam, and Puerto Rico (DoDEA web site).
<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	\$1,187
All Children	\$1,187
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<i>Digest of Education Statistics 2010, Table 382.</i>
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 non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009 (years represent the year in the title of the Digests, not the publication year).</i>
Changes Made This Year	
Other	

Program	E_4 State Fiscal Stabilization Fund
<b>Program Description</b>	<a href="#">Includes CFDA #84.394 (Education State Grants)</a> <a href="#">Includes CFDA #84.395 (Race to the Top)</a> <a href="#">Includes CFDA #84.396 (What Works and Innovation Funds)</a> <a href="#">Includes CFDA #84.397 (Government Services Grants)</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	\$23.283
All Children	\$16.764
<b>Multipliers</b>	
All Children	0.72
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 344
Multipliers	
All Children	The multiplier is calculated as the percent of spending that is allocated to K-12 education in 2009. Spending on K-12 education is calculated separately for each of the four categories in the State Fiscal Stabilization Fund. (Grants to States for Education, Grants to States for Public Safety, Education and Other Services, Race to the Top and I-3). Data on the allocation of state grants between K-12 education and higher education were received from Jennifer Cohen at the New America Foundation. Race to the Top and I-3 are assumed to be all spent on K-12 education, however there were no outlays in these categories in 2009.
<b>Notes</b>	
Projections	We project a higher multiplier on K-12 education (.72 in 2010 and the out years), once outlays flow from Race to the Top and I-3 programs within the State Fiscal Stabilization Fund. Overall outlay projections for the SFSF are from CBO tabulations.
Historical Estimates	The program was established in 2009.
Changes Made This Year	
Other	

<b>IX. EDUCATION PROGRAMS</b>
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<b>Program</b>	<b>E 5 Education Jobs Fund</b>
<b>Program Description</b>	The Education Jobs Fund (Ed Jobs) program is a new Federal program that provides \$10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. <a href="http://www2.ed.gov/programs/educationjobsfund/index.html">http://www2.ed.gov/programs/educationjobsfund/index.html</a>
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$1,232
All Children	\$1,232
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 344
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school.
<b>Notes</b>	
Projections	Outlays in 2011 and 2012 are also taken OMB's Appendix to the Federal Budget, FY 2012, p. 344. Program obligation is \$10 billion and is expected to be fully spent down over the three years.
Historical Estimates	Program was established in 2010.
Changes Made This Year	New program
Other	

<b>Program</b>	<b>E 6 Safe Routes to Schools</b>
<b>Program Description</b>	<a href="#">See program description here</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	\$183
All Children	\$183
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The program's extension and funding in 2010 is explained here: <a href="http://www.saferoutespartnership.org/national/5890/5904">http://www.saferoutespartnership.org/national/5890/5904</a>
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	This program has been in existence since 2005. Funding for 2005-2009 can be found here: <a href="http://safety.fhwa.dot.gov/saferoutes/funding/">http://safety.fhwa.dot.gov/saferoutes/funding/</a>
Changes Made This Year	
Other	

**IX. EDUCATION PROGRAMS**

Program	E 7 Impact Aid
<b>Program Description</b>	<a href="#">See CFDA #84.041</a>
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,224
All Children	\$1,224
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 340.
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 non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the Digests, not the publication year).</i>
Changes Made This Year	
Other	

Program	E 8 Vocational (and Adult) Education
<b>Program Description</b>	<a href="#">Includes CFDA #84.048</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	\$2,011
All Children	\$965
<b>Multipliers</b>	
All Children	0.48
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 354.
Multipliers	
All Children	The overall multiplier is based on a weighted average of program obligations, using 0.63 for career and technical (vocational) education, 1.00 for smaller learning communities, 0.13 for adult education, and 0.00 for transition training for incarcerated students. Career and Technical Education (CTE): The Dept. of Education 2011 Budget Request indicates that during school year 2007-08, 63 percent of CTE program funds went to support secondary programs. Smaller Learning Communities: These grants support activities in high schools, so all of these funds are assumed to serve people age 18 and under. Adult education: we use the percentage of 16-18-year-olds enrolled, which is detailed in the Adult Education and Family Literacy Act Report to Congress ( <a href="http://www.ed.gov/about/offices/list/ovae/resource/index.html">http://www.ed.gov/about/offices/list/ovae/resource/index.html</a> ) to weight program obligations. The reports are available from 1999 to 2005. To estimate the percent of 16-18-year-olds enrolled in following years, we take the rolling average of the three previous years. Therefore, the 2010 program weight is calculated by averaging the 2007, 2008 and 2009 weights. Transition Training for Incarcerated Individuals: To be eligible for programs funded through this grant, individuals must have obtained a secondary school diploma, so we assume no funds serve people age 18 or under.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. Projected multipliers are calculated as rolling three-year averages of the most recent multipliers used in this report: the 2009 projected multiplier is calculated by averaging multipliers from 2006, 2007, and 2008.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the Digests, not the publication year). 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).</i>
Changes Made This Year	The multiplier calculation includes state grants for workplace and community transition training of incarcerated individuals.
Other	Note: The FY 2011 budget proposes to consolidate a number of education programs.



<b>IX. EDUCATION PROGRAMS</b>
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<b>Program</b>	<b>E 9 Accelerating Achievement and Ensuring Equity (Title 1)</b>
<b>Program Description</b> <b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type <b>Expenditures (millions)</b> Total Program All Children <b>Multipliers</b> All Children <b>Data Sources &amp; Methodology</b> Program Expenditures Multipliers All Children <b>Notes</b> Projections Historical Estimates Changes Made This Year Other	<p><a href="#">See CFDA #84.010 (Title 1 Grants to Local Education Agencies)</a>  <a href="#">Includes CFDA #84.011 (Migrant education)</a>  <a href="#">Includes CFDA #84.377 (School Improvement Grants)</a>  Includes several smaller reading programs.</p> <p>Education  Means-Tested  In-Kind  Discretionary</p> <p>\$19,535  \$19,535</p> <p>1.00</p> <p>OMB's Appendix to the Federal Budget, FY 2012, p. 339.  Title I funds are directed at students preschool age to high school.</p> <p>This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.  <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the Digests, not the publication year).</i></p>

<b>Program</b>	<b>E 10 School Improvement</b>
<b>Program Description</b> <b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type <b>Expenditures (millions)</b> Total Program All Children <b>Multipliers</b> All Children <b>Data Sources &amp; Methodology</b> Program Expenditures Multipliers All Children <b>Notes</b> Projections Historical Estimates Changes Made This Year Other	<p><a href="#">Includes CFDA 84.367 (Improving Teacher Quality State Grants)</a>  <a href="#">Includes CFDA 84.318 (Education Technology State Grants)</a>  <a href="#">Includes CFDA 84.287 (Twenty First Century Community Learning Centers)</a>  Includes education for homeless children and youth and other programs.</p> <p>Education  Not Means-Tested  In-Kind  Discretionary</p> <p>\$5,326  \$5,326</p> <p>1.00</p> <p>OMB's Appendix to the Federal Budget, FY 2012, p. 341.  We assume that benefits are directed toward children in elementary and secondary school.</p> <p>This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.  <i>Digest of Education Statistics 1981 and 1998 (years represent the year in the title of the Digests, not the publication year). OMB's Appendix to the Federal Budget, FY 1992, 1997-2009.</i></p>

<b>IX. EDUCATION PROGRAMS</b>
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<b>Program</b>	<b>E 11 Indian Education</b>
<b>Program Description</b>	<a href="#">See CFDA #84.060</a> <a href="#">See CFDA #15.042</a> <a href="#">See CFDA #15.130</a>
<b>Categories</b>	Education Not Means-Tested In-Kind Discretionary
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$819
All Children	\$819
<b>Multipliers</b>	<i>Department of Education</i> 1.00
All Children	1.00
	<i>Bureau of Indian Affairs Schools</i> 1.00
All Children	1.00
	<i>Johnson-O'Malley assistance</i> 1.00
All Children	1.00
	<i>Education construction</i> 1.00
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<i>Digest of Education Statistics 2010, Table 382.</i>
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009 (years represent the year in the title of the Digests, not the publication year).</i>
Changes Made This Year	
Other	

<b>Program</b>	<b>E 12 English Language Acquisition</b>
<b>Program Description</b>	<a href="#">See CFDA #84.365</a>
<b>Categories</b>	Education Not Means-Tested In-Kind Discretionary
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$687
All Children	\$687
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 348.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	<i>Digest of Education Statistics, 1981, 1998, 2000, 2002, and 2003 (years represent the year in the title of the Digests, not the publication year). OMB's Appendix to the Federal Budget, FY 2006-09.</i>
Changes Made This Year	
Other	

<b>IX. EDUCATION PROGRAMS</b>
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<b>Program</b>	<b>E 13 Education for the Handicapped / Special Education</b>
<b>Program Description</b> <b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type <b>Expenditures (millions)</b> Total Program All Children <b>Multipliers</b> All Children <b>Data Sources &amp; Methodology</b> Program Expenditures Multipliers All Children <b>Notes</b> Projections Historical Estimates Changes Made This Year Other	<a href="#">See CFDA #84.027</a> Includes Early Intervention Services Education Not Means-Tested In-Kind Discretionary \$17,294 \$17,294 1.00 OMB's Appendix to the Federal Budget, FY 2012, p. 349. We assume that benefits are directed toward children ages 18 and under. This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. 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. 2005-07 outlays are taken from OMB's Appendix to the Federal Budget, earlier years.

<b>Program</b>	<b>E 14 Education Reform: Goals 2000</b>
<b>Program Description</b> <b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type <b>Expenditures (millions)</b> Total Program All Children <b>Multipliers</b> All Children <b>Data Sources &amp; Methodology</b> Program Expenditures Multipliers All Children <b>Notes</b> Projections Historical Estimates Changes Made This Year Other	Program is no longer a separate program. Program is now included under the School Improvements Program funding. Education Not Means-Tested In-Kind Discretionary \$0 \$0 0.00 Program now included in the School Improvements Program funding. N/A N/A <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the Digests, not the publication year).</i>

<b>IX. EDUCATION PROGRAMS</b>
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<b>Program</b>	<b>E_16 Domestic Schools</b>
<p><b>Program Description</b></p> <p>Domestic Schools, formerly Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the U.S. Department of Education during 1951–81. This program allowed the secretary to make arrangements for the education of children who resided on federal property when no suitable local school district could or would provide for the education of these children. Since 1981, the provision had been funded by the Department of Defense and, in 1994, when public law 81-874 was repealed, the Department of Defense was authorized to fund and administer similar provisions (A Study of Schools Serving Military Families in the U.S., U.S. Department of Defense, 1997). This program is also called "Section VI Schools" and "Domestic Dependent Elementary and Secondary Schools" (DDESS).</p> <p><b>Categories</b></p> <p>Major Program Area Eligibility Limitations Benefit Type Spending Type</p> <p><b>Expenditures (millions)</b></p> <p>Total Program All Children</p> <p><b>Multipliers</b></p> <p>All Children</p> <p><b>Data Sources &amp; Methodology</b></p> <p>Program Expenditures Multipliers All Children</p> <p><b>Notes</b></p> <p>Projections Historical Estimates Changes Made This Year Other</p>	<p>Education Not Means-Tested In-Kind Discretionary</p> <p>\$435 \$435</p> <p>1.00</p> <p><i>Digest of Education Statistics 2010, Table 382.</i></p> <p>We assume that benefits are directed toward children in elementary and secondary school.</p> <p>This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009 (years represent the year in the title of the Digests, not the publication year).</i></p>

<b>Program</b>	<b>E_17 Reading Excellence</b>
<p><b>Program Description</b></p> <p>Program no longer exists as a separate program. Program is now a part of Education for the Disadvantaged.</p> <p><b>Categories</b></p> <p>Major Program Area Eligibility Limitations Benefit Type Spending Type</p> <p><b>Expenditures (millions)</b></p> <p>Total Program All Children</p> <p><b>Multipliers</b></p> <p>All Children</p> <p><b>Data Sources &amp; Methodology</b></p> <p>Program Expenditures Multipliers All Children</p> <p><b>Notes</b></p> <p>Projections Historical Estimates Changes Made This Year Other</p>	<p>Education Not Means-Tested In-Kind Discretionary</p> <p>\$0 \$0</p> <p>0.00</p> <p>Program is now a part of Education for the Disadvantaged.</p> <p>N/A</p> <p>N/A Outlays are available in OMB's Appendix to the Federal Budget: FY 2002, FY 2003, FY 2004, FY 2005, FY 2006, FY 2007, FY 2008.</p>

<b>IX. EDUCATION PROGRAMS</b>
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<b>Program</b>	<b>E 20 Institute of Education Sciences</b>
<b>Program Description</b> <b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type <b>Expenditures (millions)</b> Total Program All Children <b>Multipliers</b> All Children <b>Data Sources &amp; Methodology</b> Program Expenditures Multipliers All Children <b>Notes</b> Projections Historical Estimates Changes Made This Year Other	<a href="#">Includes CFDA 84.305</a> <a href="#">Includes CFDA 84.372</a> <a href="#">Includes CFDA 84.384</a>  Education Not Means-Tested In-Kind Discretionary  \$578 \$448  0.78  OMB's Appendix to the Federal Budget, FY 2012, p.384.  Because some of these funds are used to support higher education, our multiplier is students < 18 as proportion of all students. Source: school enrollment by age, Statistical Abstract 2011: <a href="http://www.census.gov/compendia/statab/cats/education.html">http://www.census.gov/compendia/statab/cats/education.html</a> .  This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. Outlays are from earlier versions of OMB's Appendix to the Federal Budget. This program was reinstated this year after being excluded in 2008. In prior reports, the multiplier was 1, and has since been revised to exclude children over age 18.

<b>Program</b>	<b>E 21 Innovation &amp; Improvement</b>
<b>Program Description</b> <b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type <b>Expenditures (millions)</b> Total Program All Children <b>Multipliers</b> All Children <b>Data Sources &amp; Methodology</b> Program Expenditures Multipliers All Children <b>Notes</b> Projections Historical Estimates Changes Made This Year Other	<a href="#">Includes CFDA #84.215 (Fund for the Improvement of Education)</a> <a href="#">Includes CFDA #84.282 (Charter Schools)</a> <a href="#">Includes CFDA #84.385 (Teacher Incentive Fund - Recovery Act)</a> Also includes several smaller programs  Education Not Means-Tested In-Kind Discretionary  \$991 \$991  1.00  OMB's Appendix to the Federal Budget, FY 2012, p. 344-45.  We assume that benefits are directed toward children in elementary and secondary school. Although direct beneficiaries of FIE funds may include institutions of higher education, their use of the funds is to be for the benefit of elementary and secondary students.  This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending. Outlays are from earlier versions of OMB's Appendix to the Federal Budget.

<b>IX. EDUCATION PROGRAMS</b>
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Program	E 22 Safe Schools & Citizenship Education
<b>Program Description</b>	<p><a href="#">Includes CFDA #84.186 (Safe and Drug-Free Schools and Communities - State Grants)</a>            Includes Violence in Schools Prevention Programs            Includes National Youth Anti-Drug Media Campaign</p>
<b>Categories</b>	<p>Major Program Area: Education            Eligibility Limitations: Not Means-Tested            Benefit Type: In-Kind            Spending Type: Discretionary</p>
<b>Expenditures (millions)</b>	<p>Total Program: \$651            All Children: \$651</p>
<b>Multipliers</b>	<p>All Children: 1.00</p>
<b>Data Sources &amp; Methodology</b>	<p>Program Expenditures: OMB's Appendix to the Federal Budget, FY 2012, p. 346-47.            Multipliers: All Children: We assume that benefits are directed toward children in elementary and secondary school.</p>
<b>Notes</b>	<p>Projections: This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.            Historical Estimates: Outlays are from earlier versions of OMB's Appendix to the Federal Budget.            Changes Made This Year:            Other:</p>

Program	E 23 Hurricane Education Recovery
<b>Program Description</b>	<p>Includes funds "to provide assistance or services to local educational agencies and nonpublic schools in Alabama, Louisiana, Mississippi, and Texas to help defray expenses related to the restart, reopening, and re-enrollment of students in elementary and secondary schools that serve an area in which a major disaster related to Hurricanes Katrina or Rita was declared...to local educational agencies (LEAs) to enable them to address the needs of homeless students displaced by Hurricanes Katrina and Rita. ...to local educational agencies for the cost of educating students enrolled in public and nonpublic schools who were displaced by Hurricanes Katrina and Rita" (OMB's Appendix to the Federal Budget, FY 2007, p. 377).</p>
<b>Categories</b>	<p>Major Program Area: Education            Eligibility Limitations: Not Means-Tested            Benefit Type: In-Kind            Spending Type: Discretionary</p>
<b>Expenditures (millions)</b>	<p>Total Program: \$25            All Children: \$25</p>
<b>Multipliers</b>	<p>All children: 1.00</p>
<b>Data Sources &amp; Methodology</b>	<p>Program Expenditures: OMB's Appendix to the Federal Budget, FY 2012, p. 387.            Multipliers: All Children: We assume that benefits are directed toward children in elementary and secondary school.</p>
<b>Notes</b>	<p>Projections: We use OMB's Appendix to the Federal Budget to project 2010 outlays. Program is expected to end in 2010.            Historical Estimates: <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009 (years represent the year in the title of the Digests, not the publication year).</i>            Changes Made This Year: New source for program expenditures.            Other:</p>

**IX. EDUCATION PROGRAMS**

Program	E 25 Junior R.O.T.C.
<b>Program Description</b>	<p>"A program that introduces students to the theory and practice of military science, life in the U.S. Army, and prepares them for cadet status. Programs are offered as adjuncts to regular high school." (Army ROTC: Overview, U.S. Department of Defense, 2008).  <a href="https://www.usarmyrotc.com/irotc/dt">https://www.usarmyrotc.com/irotc/dt</a></p>
<p><b>Categories</b>            Major Program Area            Eligibility Limitations            Benefit Type            Spending Type</p>	<p>Education            Not Means-Tested            In-Kind            Discretionary</p>
<p><b>Expenditures (millions)</b>            Total Program            All Children</p>	<p>\$427            \$427</p>
<p><b>Multipliers</b>            All children</p>	<p>1.00</p>
<p><b>Data Sources &amp; Methodology</b>            Program Expenditures            Multipliers            All Children</p>	<p><i>Digest of Education Statistics 2010, Table 382.</i>            Program serves high school students.</p>
<p><b>Notes</b>            Projections            Historical Estimates            Changes Made This Year            Other</p>	<p>This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.  <i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009 (years represent the year in the title of the Digests, not the publication year).</i></p>

**X. 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 youth age 14 to 24. Youth are placed in a residential setting and provided with "basic education, vocational skill training, work experience, counseling, health care, and other supportive services" (Overview of Entitlement Programs: 2004 Green Book, Committee on Ways and Means. p. 833).
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,848
All Children	\$963
<b>Multipliers</b>	
All Children	0.52
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2012, p. 753.
Multipliers	
All Children	We obtained estimates of the proportion of participants who are children 18 and under from Cathy Keiter at the Department of Labor. We used a three-year average of program years 2007-2009 multipliers to estimate the 2010 multiplier.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	For years before 1995, program cost information was provided by the U.S. Department of Labor, Employment and Training Administration (Puterbaugh 1995). For years after 1995, we used OMB's Appendix to the Federal Budget. We obtained data to calculate multipliers from Cathy Keiter at the Department of Labor.
Changes Made This Year	
Other	

Program	Pre-1990 Training Programs
<b>Program Description</b>	These programs include MDTA (institutional training and OJT), and Neighborhood Youth Corps (in school, out of school and summer), JOBS, Concentrated Employment Program, WIN and Mainstream training programs.
<b>Categories</b>	
Major Program Area	Training
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	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Program no longer exists as a separate program.
Multipliers	
All Children	N/A
<b>Notes</b>	
Projections	N/A
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	
Other	



**X. TRAINING PROGRAMS**

Program	CETA Programs
<b>Program Description</b>	The program no longer exists. The Comprehensive Employment and Training Act (CETA) was enacted in 1973. Most CETA programs ended with the 1982 Job Training Partnership Act, but the summer CETA programs had outlays through 1989.
<b>Categories</b>	
Major Program Area	Training
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	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Program no longer exists as a separate program.
Multipliers	
All Children	N/A
<b>Notes</b>	
Projections	N/A
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	
Other	

Program	JTPA Programs
<b>Program Description</b>	The program no longer exists. The Job Training and Partnership Act (JTPA) was enacted in 1982 and had funding through the 1990s.
<b>Categories</b>	
Major Program Area	Training
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	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Program no longer exists as a separate program.
Multipliers	
All Children	N/A
<b>Notes</b>	
Projections	N/A
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	
Other	

**X. TRAINING PROGRAMS**

Program	School-to-Work
<p><b>Program Description</b></p> <p><b>Categories</b>            Major Program Area            Eligibility Limitations            Benefit Type            Spending Type</p> <p><b>Expenditures (millions)</b>            Total Program            All Children</p> <p><b>Multipliers</b>            All Children</p> <p><b>Data Sources &amp; Methodology</b>            Program Expenditures            Multipliers            All Children</p> <p><b>Notes</b>            Projections            Historical Estimates            Changes Made This Year            Other</p>	<p>Program no longer exists as a separate program.</p> <p>Training            Means-Tested            In-Kind            Discretionary</p> <p>\$0            \$0</p> <p>1.00</p> <p>Program no longer exists as a separate program.            N/A</p> <p>N/A            David Lah at the Department of Labor provided all earlier data on outlays and multipliers.</p>

Program	Youth Offender Grants
<p><b>Program Description</b></p> <p><b>Categories</b>            Major Program Area            Eligibility Limitations            Benefit Type            Spending Type</p> <p><b>Expenditures (millions)</b>            Total Program            All Children</p> <p><b>Multipliers</b>            All Children</p> <p><b>Data Sources &amp; Methodology</b>            Program Expenditures            Multipliers            All Children</p> <p><b>Notes</b>            Projections            Historical Estimates            Changes Made This Year            Other</p>	<p><a href="#">See CFDA #17.270</a></p> <p>Training            Means-Tested            In-Kind            Discretionary</p> <p>\$73            \$52</p> <p>0.71</p> <p>David Lah at the Department of Labor provided program expenditures. Since program data is lagged by 9 months, 2010 number is based on appropriations, not actual expenditures.</p> <p>We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year associated with the fiscal year. We used a three-year average of program years 2007-2009 multipliers to estimate the 2010 multiplier.</p> <p>This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.            David Lah at the Department of Labor provided all earlier data on outlays and multipliers.</p>

**X. TRAINING PROGRAMS**

Program	Youth Opportunity Grants
<b>Program Description</b>	Program no longer exists as a separate program.
<b>Categories</b>	
Major Program Area	Training
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	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Program no longer exists as a separate program.
Multipliers	
All Children	N/A
<b>Notes</b>	
Projections	N/A
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	
Other	

Program	WIA Youth Formula Grants
<b>Program Description</b>	<a href="#">See CFDA #17.259</a>
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$924
All Children	\$625
<b>Multipliers</b>	
All Children	0.68
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Since program data is lagged by 9 months, 2010 number is based on appropriations, not actual expenditures.
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year associated with the fiscal year. We used a three-year average of program years 2007-2009 multipliers to estimate the 2010 multiplier.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	
Other	

**X. TRAINING PROGRAMS**

Program	YouthBuild Grants
<b>Program Description</b>	<a href="#">See CFDA #17.274</a>
<b>Categories</b>	
Major Program Area Eligibility Limitations Benefit Type Spending Type	Training Means-Tested In-Kind Discretionary
<b>Expenditures (millions)</b>	
Total Program All Children	\$103 \$44
<b>Multipliers</b>	
All Children	0.43
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Since program data is lagged by 9 months, 2010 number is based on appropriations, not actual expenditures.
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year associated with the fiscal year. We used a three-year average of program years 2007-2009 multipliers to estimate the 2010 multiplier.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	
Other	

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