

Summary Table**Estimated Budgetary Effects of the Amendment in the Nature of a Substitute to the American Rescue Plan Act of 2021 (KIN21174)****As posted on the Senate Budget Committee's website on March 4, 2021**

	By Fiscal Year, Millions of Dollars											2021-	2021-
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2030	2031
Total Changes in Direct Spending													
Estimated Budget Authority	1,604,620	207,420	14,340	7,902	4,163	3,430	2,297	381	-517	-5,972	-3,428	1,838,064	1,834,636
Estimated Outlays	1,123,335	458,604	113,882	62,696	36,773	17,720	7,574	2,918	-815	-6,718	-5,207	1,815,974	1,810,767
Total Changes in Revenues													
Estimated On-Budget Revenues	-50,391	-52,428	1,222	4,158	4,858	5,296	6,494	7,394	7,428	7,121	6,807	-58,848	-52,041
Estimated Off-Budget Revenues	-50,490	-52,677	449	3,517	4,118	4,453	5,587	6,502	6,509	6,254	6,022	-65,778	-59,756
	99	249	773	641	740	843	907	892	919	867	785	6,930	7,715
Estimated Effects on the Deficit	1,173,726	511,032	112,660	58,538	31,915	12,424	1,080	-4,476	-8,243	-13,839	-12,014	1,874,822	1,862,808
On-Budget Deficit	1,173,825	511,281	113,433	59,179	32,655	13,267	1,987	-3,584	-7,324	-12,972	-11,229	1,881,752	1,870,523
Off-Budget Deficit	-99	-249	-773	-641	-740	-843	-907	-892	-919	-867	-785	-6,930	-7,715

Sources: Congressional Budget Office; staff of the Joint Committee on Taxation (JCT).

Estimates are relative to CBO's February 2021 baseline. Components may not sum to totals because of rounding.

Unless otherwise noted, all effects in this table are on-budget. The transactions of U.S. Postal Service and the cash flows of the two Social Security trust funds (the Old-Age and Survivors Insurance Trust Fund and the Disability Insurance Trust Fund) are off-budget.

Table 1.
Estimated Budgetary Effects of the Amendment in the Nature of a Substitute to the American Rescue Plan Act of 2021 (KIN21174)
As posted on the Senate Budget Committee's website on March 4, 2021

	By Fiscal Year, Millions of Dollars											2021-	2021-
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2030	2031
Increases or Decreases (-) in Direct Spending													
Title 1—Agriculture, Nutrition, and Forestry													
Estimated Budget Authority	22,602	110	0	0	0	0	0	0	0	0	0	22,712	22,712
Estimated Outlays	18,858	2,574	931	159	31	31	31	32	32	32	0	22,712	22,712
Title 2—Health, Education, Labor, and Pensions													
Estimated Budget Authority	304,706	-3	-10	-13	-16	-16	-17	-19	-19	-20	-20	304,573	304,553
Estimated Outlays	40,802	114,334	65,419	40,515	25,744	11,274	4,184	1,670	-19	-19	-20	303,904	303,884
Title 3—Banking, Housing, and Urban Affairs													
Budget Authority	92,231	0	0	0	0	0	0	0	0	0	0	92,231	92,231
Estimated Outlays	32,544	29,877	15,018	6,105	3,626	1,225	325	100	0	0	0	88,820	88,820
Title 4—Homeland Security and Governmental Affairs ^a													
Budget Authority	53,610	0	0	0	0	0	0	0	0	0	0	53,610	53,610
Estimated Outlays	12,521	11,897	8,682	5,349	3,720	2,550	2,220	1,700	1,000	800	0	50,439	50,439
Title 5—Small Business and Entrepreneurship													
Budget Authority	50,000	0	0	0	0	0	0	0	0	0	0	50,000	50,000
Estimated Outlays	44,950	1,130	250	5	5	0	0	0	0	0	0	46,340	46,340
Title 6—Environment and Public Works													
Budget Authority	3,205	0	0	0	0	0	0	0	0	0	0	3,205	3,205
Estimated Outlays	812	1,102	528	412	151	100	100	0	0	0	0	3,205	3,205
Title 7—Commerce, Science, and Transportation													
Estimated Budget Authority	35,882	-30	-30	-30	-30	-210	-90	-90	-100	-110	-2,290	35,162	32,872
Estimated Outlays	22,427	9,539	2,780	886	64	-172	-73	-89	-100	-110	-2,290	35,155	32,865
Title 8—Veterans' Affairs													
Budget Authority	17,080	0	0	0	0	0	0	0	0	0	0	17,080	17,080
Estimated Outlays	10,510	4,288	1,438	275	131	26	0	0	0	0	0	16,668	16,668
Title 9—Finance													
Estimated Budget Authority	1,006,500	207,343	14,380	7,945	4,209	3,656	2,404	490	-398	-5,842	-1,118	1,240,687	1,239,569
Estimated Outlays	936,776	275,319	14,975	7,707	2,690	2,317	624	-591	-1,756	-7,436	-2,897	1,230,626	1,227,729
Title 10—Foreign Relations													
Budget Authority	10,000	0	0	0	0	0	0	0	0	0	0	10,000	10,000
Estimated Outlays	1,159	4,196	2,695	871	327	170	62	28	9	9	0	9,526	9,526
Title 11—Indian Affairs													
Budget Authority	8,804	0	0	0	0	0	0	0	0	0	0	8,804	8,804
Estimated Outlays	1,976	4,348	1,166	412	284	199	101	68	19	6	0	8,579	8,579
Total Changes in Direct Spending													
Estimated Budget Authority	1,604,620	207,420	14,340	7,902	4,163	3,430	2,297	381	-517	-5,972	-3,428	1,838,064	1,834,636
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Increases or Decreases (-) in Revenues													
Title 9—Finance													
Estimated Revenues	-50,391	-52,428	1,222	4,158	4,858	5,296	6,494	7,394	7,428	7,121	6,807	-58,848	-52,041
On-Budget Revenues	-50,490	-52,677	449	3,517	4,118	4,453	5,587	6,502	6,509	6,254	6,022	-65,778	-59,756
Off-Budget Revenues	99	249	773	641	740	843	907	892	919	867	785	6,930	7,715
Increases or Decreases (-) in the Deficit From Changes in Direct Spending and Revenues													
Estimated Effects on the Deficit	1,173,726	511,032	112,660	58,538	31,915	12,424	1,080	-4,476	-8,243	-13,839	-12,014	1,874,822	1,862,808
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a. U.S. Postal Service (USPS) employees would be eligible under section 4001 for paid leave through the Emergency Federal Employee Leave Fund. USPS receipts and outlays are recorded as off-budget direct spending. CBO estimates that costs to USPS and receipts from reimbursements would be fully offset over the 2021-2030 period; thus, off-budget direct spending would net to zero over that period.