

**Estimated Budgetary Effects of Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
		<b>Increases or Decreases (-) in Direct Spending</b>											
Subtitle A.	Universal Comprehensive Paid Leave												
	Budget Authority	4,000	1,500	10,713	17,707	21,848	25,190	28,370	32,090	35,083	36,986	55,768	213,487
	Estimated Outlays	486	1,564	9,387	17,245	21,839	24,719	27,780	31,359	34,494	36,620	50,521	205,493
Subtitle B.	Miscellaneous Health Items												
	Budget Authority	60	28	132	206	263	316	343	345	365	377	689	2,435
	Estimated Outlays	6	34	138	212	269	322	349	351	371	383	659	2,435
Subtitle C.	Trade Adjustment Assistance												
	Budget Authority	1,236	1,469	1,603	1,679	39	0	0	0	0	0	6,026	6,026
	Estimated Outlays	174	673	1,100	1,381	1,334	759	321	157	84	30	4,662	6,013
Subtitle D.	Career Pathways and Social Services												
	Budget Authority	400	2,142	1,399	1,399	856	0	0	0	0	0	6,196	6,196
	Estimated Outlays	12	373	850	1,221	1,292	1,153	785	369	83	9	3,748	6,147
Subtitle F.	Green Energy												
	Budget Authority	8,150	5,132	5,633	6,907	9,451	11,280	10,940	15,510	18,721	19,971	35,273	111,695
	Estimated Outlays	4,427	5,527	6,038	7,312	9,856	11,685	11,345	15,915	19,126	20,376	33,160	111,607
Subtitle G.	Social Safety Net												
	Budget Authority	95,566	70,531	42,131	40,223	1,734	802	2,562	3,994	4,770	6,018	250,185	268,331
	Estimated Outlays	91,314	71,555	43,166	41,248	2,724	937	2,587	3,994	4,770	6,018	250,007	268,313
Subtitle H.	Responsibly Funding Our Priorities												
	Budget Authority	79,622	0	0	0	0	0	0	0	0	0	79,622	79,622
	Estimated Outlays	1,950	3,380	4,218	5,247	6,513	7,986	9,805	11,776	14,204	14,532	21,308	79,611
Subtitle I.	Drug Pricing												
	Budget Authority	3,105	44	-3,021	-8,128	-25,180	-35,614	-43,285	-43,744	-51,975	-54,438	-33,180	-262,236
	Estimated Outlays	241	299	-2,715	-7,826	-24,880	-35,314	-42,985	-43,444	-51,675	-54,138	-34,881	-262,437
	<i>On-Budget Outlays</i>	241	321	-2,679	-7,785	-24,832	-35,254	-42,912	-43,361	-51,585	-54,045	-34,734	-261,891
	<i>Off-Budget Outlays</i>	0	-22	-36	-41	-48	-60	-73	-83	-90	-93	-147	-546
Subtitle J.	Supplemental Security Income for the Territories												
	Budget Authority	0	0	0	8	18	38	52	49	51	52	26	268
	Estimated Outlays	0	0	0	8	18	38	52	49	51	52	26	268
Adjustment for Sequestration of Tax Credits <sup>a</sup>													
	Budget Authority	0	-289	-319	-394	-541	-647	-629	-889	-1,072	-1,143	-1,543	-5,923



**Estimated Budgetary Effects of Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

	By Fiscal Year, Millions of Dollars											
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Estimated Outlays	0	-289	-319	-394	-541	-647	-629	-889	-1,072	-1,143	-1,543	-5,923

**Estimated Budgetary Effects of Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	192,139	80,557	58,271	59,607	8,488	1,365	-1,647	7,355	5,943	7,823	399,062	419,901
	<b>Estimated Outlays</b>	98,610	83,116	61,863	65,654	18,424	11,638	9,410	19,637	20,436	22,739	327,667	411,527
	<i>On-Budget Outlays</i>	98,610	83,138	61,899	65,695	18,472	11,698	9,483	19,720	20,526	22,832	327,814	412,073
	<i>Off-Budget Outlays</i>	0	-22	-36	-41	-48	-60	-73	-83	-90	-93	-147	-546
		<b>Increases or Decreases (-) in Revenues</b>											
Subtitle A.	Universal Comprehensive Paid Leave	0	0	*	*	*	*	*	*	*	*	*	*
Subtitle E.	Infrastructure Financing and Community Development	-669	-1,583	-2,556	-3,275	-3,765	-3,850	-3,485	-3,261	-3,109	-3,161	-11,848	-28,714
Subtitle F.	Green Energy	-6,133	-12,807	-15,822	-20,286	-21,529	-20,090	-19,880	-25,556	-30,407	-31,607	-76,577	-204,117
	<i>On-Budget Revenues</i>	-6,125	-12,799	-15,813	-20,277	-21,523	-20,083	-19,873	-25,549	-30,399	-31,599	-76,537	-204,040
	<i>Off-Budget Revenues</i>	-8	-8	-9	-9	-6	-7	-7	-7	-8	-8	-40	-77
Subtitle G.	Social Safety Net	-74,816	-64,182	-68,298	-70,555	-31,270	43,461	39,679	40,844	42,402	74,572	-309,121	-68,163
	<i>On-Budget Revenues</i>	-75,129	-65,091	-69,522	-71,899	-31,970	43,274	39,605	40,787	42,385	74,574	-313,611	-72,986
	<i>Off-Budget Revenues</i>	313	909	1,224	1,344	700	187	74	57	17	-2	4,490	4,823
Subtitle H.	Responsibly Funding Our Priorities	43,680	56,883	122,225	124,438	157,724	186,945	195,452	195,924	194,169	198,664	504,950	1,476,104
	<i>On-Budget Revenues</i>	43,680	56,883	122,231	124,446	157,726	186,945	195,452	195,924	194,169	198,664	504,966	1,476,120
	<i>Off-Budget Revenues</i>	0	0	-6	-8	-2	0	0	0	0	0	-17	-17
Subtitle I.	Drug Pricing	0	912	1,900	2,326	2,940	3,710	4,564	5,395	6,002	6,401	8,078	34,150
	<i>On-Budget Revenues</i>	0	644	1,343	1,647	2,146	2,734	3,364	3,981	4,432	4,733	5,780	25,024
	<i>Off-Budget Revenues</i>	0	268	557	679	794	976	1,200	1,414	1,570	1,668	2,298	9,126
<b>Total Changes in Revenues</b>		-37,938	-20,777	37,449	32,648	104,100	210,176	216,330	213,346	209,057	244,869	115,482	1,209,260
	<i>On-Budget Revenues</i>	-38,243	-21,946	35,683	30,642	102,614	209,020	215,063	211,882	207,478	243,211	108,750	1,195,404
	<i>Off-Budget Revenues</i>	305	1,169	1,766	2,006	1,486	1,156	1,267	1,464	1,579	1,658	6,731	13,855
		<b>Net Increases or Decreases (-) in the Deficit From Changes in Direct Spending and Revenues</b>											
<b>Estimated Effect on the Deficit</b>		<b>136,548</b>	<b>103,893</b>	<b>24,414</b>	<b>33,006</b>	<b>-85,676</b>	<b>-198,538</b>	<b>-206,920</b>	<b>-193,709</b>	<b>-188,621</b>	<b>-222,130</b>	<b>212,185</b>	<b>-797,733</b>
	<i>On-Budget Deficit</i>	136,853	105,084	26,216	35,053	-84,142	-197,322	-205,580	-192,162	-186,952	-220,379	219,064	-783,331
	<i>Off-Budget Deficit</i>	-305	-1,191	-1,802	-2,047	-1,534	-1,216	-1,340	-1,547	-1,669	-1,751	-6,878	-14,401

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

[See the Notes tab for additional details.](#)

**Estimated Budgetary Effects of Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112****Notes**

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

CHIP = Children's Health Insurance Program; DISC = domestic international sales corporation; FSC = foreign sales corporation; IRA = individual retirement account; MA-PD = Medicare Advantage prescription drug plan; REIT = real estate investment trust; SSI = Supplemental Security Income; TAA = trade adjustment assistance; \* = between - \$500,000 and \$500,000.

Components may not sum to totals because of rounding.

Estimates for title XIII reflect the enactment of H.R. 3684, the Infrastructure Investment and Jobs Act.

Budget authority reflects appropriations specifically provided in title XIII or amounts estimated by CBO and the staff of the Joint Committee on Taxation (JCT).

The revenues and outlays of the Social Security trust funds and the net cash flow of the Postal Service are classified as off-budget.

Some sections of title XIII would affect spending subject to appropriation. CBO has not estimated those effects.

Annual outlay or revenue amounts may vary noticeably from year to year because they are the net effect of multiple provisions. That is particularly the case for section 139201 of subtitle I (drug pricing). The estimate for that section includes spending for appropriations provided to implement the program, the effects of changes to the Part D benefit, including phasing in statutory discounts for drugs of certain manufacturers, and interactions with section 139001 (also in subtitle I), which would replace statutory discounts for selected drugs with a federal subsidy.

The costs of title XIII fall within budget functions 350 (agriculture), 370 (commerce), 450 (community and regional development), 500 (education, training, employment, and social services), 550 (health), 570 (Medicare), 600 (income security), and 800 (general government).

The Budget Control Act of 2011 (BCA) requires the annual sequestration of nonexempt mandatory spending programs. The Office of Management and Budget determines which accounts are subject to reductions under the BCA. Some existing programs affected by title XIII are subject to sequestration; this estimate reflects the effects of sequestration on those accounts. Some new mandatory funding provided in title XIII also is subject to annual sequestration under the BCA. On the basis of information from the Office of Management and Budget, CBO's estimates reflect the sequestration of those accounts. (In the case of new tax credits, the effects of sequestration are included in a separate line in the summary table.) For more information see Office of Management and Budget, letter to the Honorable Bernard Sanders concerning sequestration classification for certain programs in H.R. 5376, the Build Back Better Act (November 10, 2021), <https://go.usa.gov/xe8gW> (PDF, 99 KB).

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Title XIII would decrease on-budget deficits after 2031.

Title XIII would impose private-sector mandates as defined in the Unfunded Mandates Reform Act by amending the Internal Revenue Code. JCT has determined that certain tax provisions would impose mandates, including the reinstatement of the Superfund tax, the corporate alternative minimum tax, the excise tax on repurchase of corporate stock, the tax increases for high-income individuals, and the imposition of a tax on nicotine, among other provisions. The title would not impose any intergovernmental mandates.

- a. This line includes estimates of the effect of sequestration on new tax credits, which are not otherwise reflected in the table. On the basis of information from the Office of Management and Budget, CBO and JCT expect sequestration to apply to the proposed tax credits in sections 136101, 136102, 136105, 136106, 136108, 136204, 136501, 136503, 136504, 136601, 136801, 136802, 136803, and 136805 (subtitle F, green energy), and section 137403 (subtitle G, social safety net).
- b. Estimate includes interactions with Medicare Advantage payments and Medicare Part B premiums.
- c. This section would affect direct spending and revenues, which are shown separately.
- d. Most of the provisions affecting health insurance coverage in titles III and XIII would be in effect from 2022 to 2025. CBO and JCT estimate that the number of people without insurance would decline by 3.4 million, on average, over that period. The decrease would be attributable primarily to provisions in three sections. Title XIII, section 137304, and title III, section 30601, would extend eligibility for marketplace subsidies to people whose income is below 100 percent of the federal poverty level in states that have not expanded their Medicaid programs under the Affordable Care Act, resulting in 1.7 million fewer uninsured people. Title XIII, section 137301, would extend the enhanced premium tax credits provided by the American Rescue Plan Act, resulting in 1.2 million fewer uninsured people.

The estimated net decrease in the number of uninsured people over the 2022-2025 period consists of an increase of 4.9 million people with nongroup coverage, 100,000 more people with Medicaid, and 1.6 million fewer people with employment-based coverage. Roughly one-third of the reduction in employment-based coverage reflects a projected decline in offers; the rest results from fewer people taking up an offer of coverage.

After 2025, CBO and JCT estimate, titles III and XIII would have much smaller effects on sources of health insurance coverage and no net effect on the number of people without health insurance.

- e. Estimate accounts for the effects of section 137301.
- f. Estimate accounts for the effects of subtitle I (drug pricing).



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**Notes**

- g. CBO expects that the provisions in titles VI and XIII that would increase funding for tax enforcement activities also would increase revenues. However, under guidelines agreed to by the legislative and executive branches, that change is not included in this cost estimate, although it would be reflected in CBO's baseline budget projections after the legislation was enacted. (For more information on those guidelines, see Congressional Budget Office, *CBO Explains Budgetary Scorekeeping Guidelines* (January 2021), <https://www.cbo.gov/publication/56507>.) CBO estimates that as a result of those increases in outlays, revenues would increase by \$207 billion over the 2022-2031 period.



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**Notes**

	By Fiscal Year, Millions of Dollars											2022-2026	2022-2031	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031				
<b>Increases in Revenues</b>														
Enhancement of Resources for Tax Enforcement	275	2,605	7,752	13,383	19,060	24,584	30,026	34,489	38,596	36,430		43,075	207,200	

- h. CBO estimates that under the bill, the number of drugs that would be introduced to the U.S. market would be reduced by about 1 over the 2022-2031 period, about 4 over the subsequent decade, and about 5 over the decade after that. CBO expects that under current law about 1,300 drugs will be approved over the next 30 years. The amounts in this estimate are in the middle of the distribution of possible outcomes, by CBO's assessment, and they are subject to uncertainty. CBO did not predict what kind of drugs would be affected or analyze the effects of forgone innovation on public health. In contrast to an earlier analysis (Congressional Budget Office, *CBO's Simulation Model of New Drug Development*, Working Paper 2021-09 (August 2021), [www.cbo.gov/publication/57010](http://www.cbo.gov/publication/57010)), this estimate incorporates the effects of the provisions of subtitle I (drug pricing), resulting in smaller revenue reductions for manufacturers, and technical improvements (which model effects of preclinical decisions about development before trials take place, effects of greater costs of capital for small companies, and effects of accelerated approvals for some drugs).
- i. Estimate accounts for the effects of section 139301.
- j. Estimate accounts for the effects of sections 139001, 139002, 139003, and 139301.
- k. "Other" spending is for health programs of the Department of Defense, the Federal Employees Health Benefits program, and subsidies for health insurance coverage through the marketplaces established under the Affordable Care Act.
- l. Estimate accounts for the effects of sections 139001, 139002, 139003, 139102, and 139301.
- m. Estimate accounts for the effects of sections 139001, 139002, 139003, 139102, 139201, and 139301.
- n. Estimate accounts for the effects of sections 139201 and 139301.
- o. Estimate reflects the combined budgetary effects on the Supplemental Security Income program and the Supplemental Nutrition Assistance Program.

**Estimated Budgetary Effects of Subtitle A, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
<b>Increases or Decreases (-) in Direct Spending</b>												
<b>Subtitle A. Universal Comprehensive Paid Leave</b>												
Federal Comprehensive Paid Leave Benefits												
Budget Authority	0	0	5,327	9,962	13,201	15,916	18,022	20,493	22,472	23,713	28,490	129,106
Estimated Outlays	0	0	4,261	9,035	12,553	15,373	17,601	19,999	22,076	23,465	25,849	124,363
Funding for State Administration Option for Legacy States												
Budget Authority	0	0	3,275	5,368	6,197	6,622	7,500	8,528	9,351	9,868	14,840	56,709
Estimated Outlays	0	0	2,620	4,950	6,032	6,538	7,324	8,322	9,186	9,764	13,602	54,736
Reimbursement Option for Employer-Sponsored Comprehensive Paid Leave Benefits												
Budget Authority	0	0	614	841	872	1,016	1,151	1,309	1,436	1,516	2,327	8,755
Estimated Outlays	0	0	409	766	862	968	1,106	1,256	1,394	1,489	2,037	8,250
Funding for Federal Paid Leave Program Administration												
Budget Authority	1,500	1,500	1,500	1,537	1,579	1,637	1,698	1,761	1,825	1,890	7,616	16,427
Estimated Outlays	150	1,200	1,725	2,042	1,959	1,743	1,682	1,744	1,808	1,872	7,076	15,925
Emergency Fund for Paid Leave Administrative Expenses												
Budget Authority	500	0	0	0	0	0	0	0	0	0	500	500
Estimated Outlays	0	0	31	31	31	31	31	31	31	31	93	248
Funding for Administrative Expenses of the Social Security Administration												
Budget Authority	2,000	0	0	0	0	0	0	0	0	0	2,000	2,000
Estimated Outlays	336	364	392	400	400	64	36	8	0	0	1,892	2,000



**Estimated Budgetary Effects of Subtitle A, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031			
Application Fees Paid by Employers Participating in the Reimbursement Option for Employer-Sponsored Paid Leave Benefits													
Budget Authority	0	0	-51	-19	-16	-15	-15	-15	-15	-15	-86	-161	
Estimated Outlays	0	0	-51	-19	-16	-15	-15	-15	-15	-15	-86	-161	
Outlay of Application Fees Paid by Employers													
Budget Authority	0	0	48	18	15	14	14	14	14	14	81	151	
Estimated Outlays	0	0	0	40	18	17	15	14	14	14	58	132	
<b>Total Changes in Direct Spending</b>													
<b>Budget Authority</b>	4,000	1,500	10,713	17,707	21,848	25,190	28,370	32,090	35,083	36,986	55,768	213,487	
<b>Estimated Outlays</b>	486	1,564	9,387	17,245	21,839	24,719	27,780	31,359	34,494	36,620	50,521	205,493	
<b>Increases in Revenues</b>													
Civil Monetary Penalties	0	0	*	*	*	*	*	*	*	*	*	*	
<b>Net Increases in the Deficit From Changes in Direct Spending and Revenues</b>													
<b>Estimated Effect on the Deficit</b>	<b>486</b>	<b>1,564</b>	<b>9,387</b>	<b>17,245</b>	<b>21,839</b>	<b>24,719</b>	<b>27,780</b>	<b>31,359</b>	<b>34,494</b>	<b>36,620</b>	<b>50,521</b>	<b>205,493</b>	

See the Notes tab for additional details.

**Estimated Budgetary Effects of Subtitle B, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
		<b>Increases in Direct Spending</b>											
Sec. 132000.	Registered Professional Nurses												
	Budget Authority	0	0	51	78	108	139	144	148	153	158	237	979
	Estimated Outlays	0	0	51	78	108	139	144	148	153	158	237	979
Sec. 132001.	Permanent Extension of the Independence at Home Medical Practice Demonstration Program <sup>b</sup>												
	Budget Authority	60	28	81	128	155	177	199	197	212	219	452	1,456
	Estimated Outlays	6	34	87	134	161	183	205	203	218	225	422	1,456
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	60	28	132	206	263	316	343	345	365	377	689	2,435
	<b>Estimated Outlays</b>	6	34	138	212	269	322	349	351	371	383	659	2,435

[See the Notes tab for additional details.](#)

**Estimated Budgetary Effects of Subtitle C, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
<b>Increases in Direct Spending</b>												
<b>Subtitle C. Trade Adjustment Assistance</b>												
TAA for Workers												
Budget Authority	576	826	960	1,036	39	0	0	0	0	0	3,437	3,437
Estimated Outlays	119	389	718	892	828	419	57	2	0	0	2,946	3,424
TAA for Firms												
Budget Authority	50	50	50	50	0	0	0	0	0	0	200	200
Estimated Outlays	15	35	45	50	35	15	5	0	0	0	180	200
TAA for Communities												
Budget Authority	300	300	300	300	0	0	0	0	0	0	1,200	1,200
Estimated Outlays	6	36	81	156	210	234	219	144	84	30	489	1,200
TAA for Community Colleges and Career Training												
Budget Authority	300	283	283	283	0	0	0	0	0	0	1,149	1,149
Estimated Outlays	24	203	246	273	261	91	40	11	0	0	1,007	1,149
TAA for Farmers												
Budget Authority	10	10	10	10	0	0	0	0	0	0	40	40
Estimated Outlays	10	10	10	10	0	0	0	0	0	0	40	40
<b>Total Changes in Direct Spending</b>												
<b>Budget Authority</b>	1,236	1,469	1,603	1,679	39	0	0	0	0	0	6,026	6,026
<b>Estimated Outlays</b>	174	673	1,100	1,381	1,334	759	321	157	84	30	4,662	6,013

[See the Notes tab for additional details.](#)

**Estimated Budgetary Effects of Subtitle D, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars												
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031	
		<b>Increases in Direct Spending</b>												
<b>Part 1. Provisions Relating to Pathways to Health Careers</b>														
Sec. 134101.	Pathways to Health Careers													
	Budget Authority	400	451	451	451	451	0	0	0	0	0	2,204	2,204	
	Estimated Outlays	12	133	289	387	438	436	302	144	54	9	1,259	2,204	
<b>Part 2. Provisions Relating to Elder Justice</b>														
Sec. 134201.	Reauthorization of Funding for Programs to Prevent and Investigate Elder Abuse, Neglect, and Exploitation													
	Budget Authority	0	1,686	943	943	400	0	0	0	0	0	3,972	3,972	
	Estimated Outlays	0	238	559	831	850	714	480	223	28	0	2,478	3,923	
Sec. 134202.	Appropriation for Assessments													
	Budget Authority	0	5	5	5	5	0	0	0	0	0	20	20	
	Estimated Outlays	0	2	2	3	4	3	3	2	1	0	11	20	
<b>Total Changes in Direct Spending</b>														
	<b>Budget Authority</b>	400	2,142	1,399	1,399	856	0	0	0	0	0	6,196	6,196	
	<b>Estimated Outlays</b>	12	373	850	1,221	1,292	1,153	785	369	83	9	3,748	6,147	

[See the Notes tab for additional details.](#)

**Estimated Budgetary Effects of Subtitle E, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031			
<b>Increases or Decreases (-) in Revenues</b>													
<b>Part 1. Low-Income Housing Credit</b>													
Sec. 135101.	Increases in State Allocations	-3	-20	-73	-252	-345	-359	-326	-264	-228	-213	-693	-2,083
Sec. 135102.	Tax-Exempt Bond Financing Requirement	-57	-200	-424	-736	-1,010	-1,062	-1,226	-1,291	-1,305	-1,307	-2,426	-8,617
Sec. 135103.	Buildings Designated to Serve Extremely Low-Income Households	-7	-31	-75	-130	-183	-227	-275	-319	-362	-416	-426	-2,025
Sec. 135104.	Repeal of Qualified Contract Option	2	7	16	27	38	49	60	72	84	101	91	457
Sec. 135105.	Modification and Clarification of Rights Relating to Building Purchase	2	8	18	32	45	59	74	88	103	124	105	553
<b>Part 2. Neighborhood Homes Investment Act</b>													
Sec. 135201.	Neighborhood Homes Credit	-192	-481	-1,061	-1,170	-1,177	-1,086	-494	-198	0	0	-4,082	-5,859
<b>Part 3. Investments in Tribal Infrastructure</b>													
Sec. 135301.	Treatment of Indian Tribes as States With Respect to Bond Issuance	*	-1	-3	-4	-6	-8	-10	-12	-15	-17	-14	-77
Sec. 135302.	New Markets Tax Credit for Tribal Statistical Areas	0	*	-2	-6	-13	-21	-29	-34	-37	-36	-22	-178
Sec. 135303.	Inclusion of Indian Areas as Difficult Development Areas for Purposes of Certain Buildings	*	-2	-4	-8	-11	-13	-16	-18	-21	-24	-25	-117
<b>Part 4. Other Provisions</b>													
Sec. 135401.	Possessions Economic Activity Credit	-406	-853	-938	-1,017	-1,091	-1,169	-1,229	-1,270	-1,312	-1,356	-4,305	-10,641
Sec. 135403.	Exclusion of Amounts Received From State-Based Catastrophe Loss Mitigation Programs	-8	-10	-10	-11	-12	-13	-14	-15	-16	-17	-52	-126
<b>Total Changes in Revenues</b>		<b>-669</b>	<b>-1,583</b>	<b>-2,556</b>	<b>-3,275</b>	<b>-3,765</b>	<b>-3,850</b>	<b>-3,485</b>	<b>-3,261</b>	<b>-3,109</b>	<b>-3,161</b>	<b>-11,848</b>	<b>-28,714</b>

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

[See the Notes tab for additional details.](#)



**Estimated Budgetary Effects of Subtitle F, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
	Budget Authority	55	62	70	82	98	117	130	145	159	159	367	1,077
	Estimated Outlays	55	62	70	82	98	117	130	145	159	159	367	1,077
<b>Part 5. Investment in the Green Workforce and Manufacturing</b>													
Sec. 136501.	Extension of the Advanced Energy Project Credit <sup>c</sup>												
	Budget Authority	708	986	569	378	382	253	183	115	81	17	3,022	3,672
	Estimated Outlays	708	986	569	378	382	253	183	115	81	17	3,022	3,672
Sec. 136503.	Advanced Manufacturing Investment Credit <sup>c</sup>												
	Budget Authority	627	1,130	1,223	1,186	1,116	349	0	0	0	0	5,282	5,632
	Estimated Outlays	627	1,130	1,223	1,186	1,116	349	0	0	0	0	5,282	5,632
Sec. 136504.	Advanced Manufacturing Production Credit <sup>c</sup>												
	Budget Authority	93	147	152	162	175	154	112	66	17	0	730	1,079
	Estimated Outlays	93	147	152	162	175	154	112	66	17	0	730	1,079
<b>Part 6. Environmental Justice</b>													
Sec. 136601.	Qualified Environmental Justice Program Credit <sup>c</sup>												
	Budget Authority	0	380	665	760	855	950	950	950	950	950	2,660	7,410
	Estimated Outlays	0	380	665	760	855	950	950	950	950	950	2,660	7,410
<b>Part 8. Incentives for Clean Electricity and Clean Transportation</b>													
Sec. 136801.	Clean Electricity Production Credit <sup>c</sup>												
	Budget Authority	0	0	0	0	0	0	9	262	901	1,708	0	2,881
	Estimated Outlays	0	0	0	0	0	0	9	262	901	1,708	0	2,881
Sec. 136802.	Clean Electricity Investment Credit <sup>c</sup>												
	Budget Authority	0	0	0	0	0	347	519	4,212	6,301	6,489	0	17,868
	Estimated Outlays	0	0	0	0	0	347	519	4,212	6,301	6,489	0	17,868
Sec. 136803.	Increase in Clean Electricity Investment Credit for Facilities Placed in Service in Connection With Low-Income Communities <sup>c</sup>	Estimate included in sec. 136802											
Sec. 136805.	Clean Fuel Production Credit <sup>c</sup>												
	Budget Authority	0	0	0	0	0	720	1,010	1,058	1,113	763	0	4,664

**Estimated Budgetary Effects of Subtitle F, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
Estimated Outlays	0	0	0	0	0	720	1,010	1,058	1,113	763	0	4,664



**Estimated Budgetary Effects of Subtitle F, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Part 9. Appropriations</b>													
Sec. 136901.	Appropriations												
	Budget Authority	4,073	0	0	0	0	0	0	0	0	0	4,073	4,073
	Estimated Outlays	350	395	405	405	405	405	405	405	405	405	1,960	3,985
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	8,150	5,132	5,633	6,907	9,451	11,280	10,940	15,510	18,721	19,971	35,273	111,695
	<b>Estimated Outlays</b>	4,427	5,527	6,038	7,312	9,856	11,685	11,345	15,915	19,126	20,376	33,160	111,607
<b>Increases or Decreases (-) in Revenues</b>													
<b>Part 1. Renewable Electricity and Reducing Carbon Emissions</b>													
Sec. 136101.	Extension and Modification of Credit for Electricity Produced From Certain Renewable Resources <sup>c</sup>	-244	-806	-1,485	-2,189	-3,005	-3,838	-4,777	-5,817	-6,241	-5,917	-7,729	-34,319
Sec. 136102.	Extension and Modification of Energy Credit <sup>c</sup>	-400	-717	-814	-1,381	-3,092	-3,930	-3,945	-4,054	-4,261	-4,489	-6,404	-27,082
Sec. 136103.	Increase in Energy Credit for Solar Facilities Placed in Service in Connection With Low-Income Communities <sup>c</sup>	Estimate included in sec. 136102											
Sec. 136104.	Elective Payment for Energy Property and Electricity Produced From Certain Renewable Resources, etc. <sup>c</sup>	Estimate included in secs. 136101, 136102, and 136103											
Sec. 136105.	Investment Credit for Electric Transmission Property <sup>c</sup>	0	0	0	-460	-709	-709	-709	-1,169	-2,073	-2,425	-1,169	-8,255
Sec. 136106.	Extension and Modification of Credit for Carbon Oxide Sequestration	-26	-103	-276	-426	-450	-222	-141	-161	-162	-160	-1,281	-2,128
Sec. 136107.	Green Energy Publicly Traded Partnerships	-148	-126	-137	-144	-99	-50	-56	-64	-72	-80	-654	-975
Sec. 136108.	Zero-Emission Nuclear Power Production Credit <sup>c</sup>	-2,279	-1,513	-1,691	-1,832	-1,929	-1,996	-706	0	0	0	-9,245	-11,947
<b>Part 2. Renewable Fuels</b>													
Sec. 136201.	Extension of Incentives for Biodiesel, Renewable Diesel and Alternative Fuels	-149	-2,688	-3,721	-3,802	-3,816	-1,028	0	0	0	0	-14,177	-15,205

**Estimated Budgetary Effects of Subtitle F, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 136202.	Extension of Second Generation Biofuel Incentives	-10	-19	-20	-22	-24	-11	0	0	0	0	-95	-106
Sec. 136203.	Sustainable Aviation Fuel Credit	0	-7	-16	-24	-29	-13	0	0	0	0	-76	-90
Sec. 136204.	Clean Hydrogen <sup>c</sup>	-36	-108	-204	-330	-474	-618	-765	-925	-997	-1,013	-1,152	-5,470
<b>Part 3. Green Energy and Efficiency Incentives for Individuals</b>													
Sec. 136301.	Extension, Increase, and Modifications of Nonbusiness Energy Property Credit	-259	-1,681	-1,427	-1,402	-1,424	-1,405	-1,352	-1,377	-1,391	-1,405	-6,193	-13,123
Sec. 136302.	Residential Energy Efficient Property	-46	-514	-1,216	-3,012	-3,098	-3,188	-3,283	-3,378	-3,459	-3,563	-7,886	-24,756
Sec. 136303.	Energy Efficient Commercial Buildings Deduction	-18	-72	-70	-68	-67	-66	-65	-66	-67	-69	-295	-626
Sec. 136304.	Extension, Increase, and Modifications of New Energy Efficient Home Credit	-132	-233	-258	-271	-289	-307	-321	-320	-305	-289	-1,182	-2,724
Sec. 136305.	Modifications to Income Exclusion for Conservation Subsidies	-6	-2	-2	-3	-4	-5	-6	-6	-7	-7	-17	-48
Sec. 136306.	Credit for Qualified Wildfire Mitigation Expenditures	-12	-28	-31	-36	-42	-44	-46	-48	-49	-50	-149	-387
<b>Part 4. Greening the Fleet and Alternative Vehicles</b>													
Sec. 136401.	Refundable New Qualified Plug-In Electric Drive Motor Vehicle Credit for Individuals <sup>c</sup>	-41	-432	-506	-627	-734	-884	-1,041	-1,159	-1,288	-1,400	-2,342	-8,115
Sec. 136402.	Credit for Previously-Owned Qualified Plug-In Electric Drive Motor Vehicles	-33	-104	-119	-150	-166	-183	-202	-224	-247	-269	-572	-1,696
Sec. 136403.	Qualified Commercial Electric Vehicles	-79	-171	-235	-303	-396	-516	-624	-717	-808	-914	-1,184	-4,762
Sec. 136404.	Qualified Fuel Cell Motor Vehicles	-4	-7	-8	-9	-11	-4	0	0	0	0	-40	-44
Sec. 136405.	Alternative Fuel Refueling Property Credit	-93	-404	-461	-523	-591	-666	-749	-837	-932	-1,027	-2,072	-6,283

**Estimated Budgetary Effects of Subtitle F, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 136406.	Reinstatement and Expansion of Employer-Provided Fringe Benefits for Bicycle Commuting	-20	-21	-23	-24	-16	-16	-18	-18	-19	-19	-103	-194
	<i>On-Budget Revenues</i>	-12	-13	-14	-15	-10	-9	-11	-11	-11	-11	-63	-117
	<i>Off-Budget Revenues</i>	-8	-8	-9	-9	-6	-7	-7	-7	-8	-8	-40	-77
Sec. 136407.	Credit for Certain New Electric Bicycles	-254	-683	-889	-1,157	-1,126	-8	-7	-6	-6	-4	-4,108	-4,139
<b>Part 5. Investment in the Green Workforce and Manufacturing</b>													
Sec. 136501.	Extension of the Advanced Energy Project Credit <sup>c</sup>	-768	-1,067	-615	-409	-414	-275	-197	-125	-88	-19	-3,274	-3,977
Sec. 136502.	Labor Costs of Installing Mechanical Insulation Property	-371	-745	-939	-1,099	-813	-532	-480	-428	-326	-207	-3,967	-5,940
Sec. 136503.	Advanced Manufacturing Investment Credit <sup>c</sup>	-874	-1,576	-1,708	-1,656	203	464	130	145	151	157	-5,613	-4,565
Sec. 136504.	Advanced Manufacturing Production Credit <sup>c</sup>	-121	-189	-196	-210	-226	-199	-144	-85	-23	0	-942	-1,393
<b>Part 6. Environmental Justice</b>													
Sec. 136601.	Qualified Environmental Justice Program Credit <sup>c</sup>	0	-20	-35	-40	-45	-50	-50	-50	-50	-50	-140	-390
<b>Part 7. Superfund</b>													
Sec. 136701.	Reinstatement of Superfund	290	1,229	1,280	1,323	1,357	1,390	1,424	1,459	1,494	1,530	5,479	12,776
<b>Part 8. Incentives for Clean Electricity and Clean Transportation</b>													
Sec. 136801.	Clean Electricity Production Credit <sup>c</sup>	0	0	0	0	0	0	-10	-284	-977	-1,850	0	-3,121
Sec. 136802.	Clean Electricity Investment Credit <sup>c</sup>	0	0	0	0	0	-376	-563	-4,562	-6,826	-7,030	0	-19,357
Sec. 136803.	Increase in Clean Electricity Investment Credit for Facilities Placed in Service in Connection With Low-Income Communities <sup>c</sup>	Estimate included in sec. 136802											
Sec. 136804.	Cost Recovery for Qualified Facilities, Qualified Property, and Grid Improvement Property	0	0	0	0	0	-26	-83	-134	-171	-211	0	-624
Sec. 136805.	Clean Fuel Production Credit <sup>c</sup>	0	0	0	0	0	-779	-1,094	-1,146	-1,207	-827	0	-5,052

**Estimated Budgetary Effects of Subtitle F, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
<b>Total Changes in Revenues</b>	-6,133	-12,807	-15,822	-20,286	-21,529	-20,090	-19,880	-25,556	-30,407	-31,607	-76,577	-204,117
<i>On-Budget Revenues</i>	-6,125	-12,799	-15,813	-20,277	-21,523	-20,083	-19,873	-25,549	-30,399	-31,599	-76,537	-204,040
<i>Off-Budget Revenues</i>	-8	-8	-9	-9	-6	-7	-7	-7	-8	-8	-40	-77

**Estimated Budgetary Effects of Subtitle F, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
	<b>Net Increases in the Deficit</b>											
	<b>From Changes in Direct Spending and Revenues</b>											
<b>Estimated Effect on the Deficit</b>	<b>10,560</b>	<b>18,334</b>	<b>21,860</b>	<b>27,598</b>	<b>31,385</b>	<b>31,775</b>	<b>31,225</b>	<b>41,471</b>	<b>49,533</b>	<b>51,983</b>	<b>109,737</b>	<b>315,724</b>
<i>On-Budget Deficit</i>	10,552	18,326	21,851	27,589	31,379	31,768	31,218	41,464	49,525	51,975	109,697	315,647
<i>Off-Budget Deficit</i>	8	8	9	9	6	7	7	7	8	8	40	77

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

[See the Notes tab for additional details.](#)

**Estimated Budgetary Effects of Subtitle G, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Increases or Decreases (-) in Direct Spending</b>													
<b>Part 1. Child Tax Credit<sup>e</sup></b>													
Sec. 137101.	Modifications Applicable Beginning in 2021	Estimate included in sec. 137102											
Sec. 137102.	Extensions and Modifications Applicable Beginning in 2022												
	Budget Authority	78,647	21,355	12,236	11,714	12,669	3,604	3,527	3,503	3,515	3,551	136,621	154,322
	Estimated Outlays	78,647	21,355	12,236	11,714	12,669	3,604	3,527	3,503	3,515	3,551	136,621	154,322
Sec. 137103.	Refundable Child Tax Credit After 2022	Estimate included in sec. 137102											
Sec. 137104.	Appropriations												
	Budget Authority	4,963	0	0	0	0	0	0	0	0	0	4,963	4,963
	Estimated Outlays	850	965	990	990	990	135	25	0	0	0	4,785	4,945
<b>Part 2. Earned Income Tax Credit</b>													
Sec. 137201.	Certain Improvements to the Earned Income Tax Credit Extended Through 2022 <sup>c</sup>												
	Budget Authority	0	10,381	0	0	0	0	0	0	0	0	10,381	10,381
	Estimated Outlays	0	10,381	0	0	0	0	0	0	0	0	10,381	10,381
Sec. 137202.	Funds for Administration of Earned Income Tax Credits in the Territories												
	Budget Authority	0	5	5	5	5	5	5	5	5	5	20	45
	Estimated Outlays	0	5	5	5	5	5	5	5	5	5	20	45
<b>Part 3. Expanding Access to Health Coverage and Lowering Costs<sup>d</sup></b>													
Sec. 137301.	Improve Affordability and Reduce Premium Costs of Health Insurance for Consumers <sup>c</sup>												
	Budget Authority	2,158	21,844	12,833	10,991	-7,929	476	892	433	991	884	39,897	43,573
	Estimated Outlays	2,158	21,844	12,833	10,991	-7,929	476	892	433	991	884	39,897	43,573
Sec. 137302.	Modification of Employer-Sponsored Coverage Affordability Test in Health Insurance Premium Tax Credit <sup>c</sup>	Estimate included in sec. 137301											

**Estimated Budgetary Effects of Subtitle G, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 137303.	Treatment of Lump-Sum Social Security Benefits in Determining Household Income <sup>c,e</sup>												
	Budget Authority	6	32	40	41	41	43	45	48	50	52	160	397
	Estimated Outlays	6	32	40	41	41	43	45	48	50	52	160	397
Sec. 137304.	Temporary Expansion of Health Insurance Premium Tax Credits for Certain Low-Income Populations <sup>c,e</sup>												
	Budget Authority	8,456	17,134	16,670	17,041	-3,848	-4,063	-3,165	-1,732	-1,862	-833	55,453	43,798
	Estimated Outlays	8,322	17,190	16,713	17,076	-3,848	-4,063	-3,165	-1,732	-1,862	-833	55,453	43,798
Sec. 137305.	Special Rule for Individuals Receiving Unemployment Compensation <sup>c,e</sup>												
	Budget Authority	1,315	-511	0	0	0	0	0	0	0	0	804	804
	Estimated Outlays	1,315	-511	0	0	0	0	0	0	0	0	804	804
Sec. 137306.	Permanent Credit for Health Insurance Costs <sup>c,e</sup>												
	Budget Authority	5	7	8	8	15	18	19	20	21	22	43	143
	Estimated Outlays	5	7	8	8	15	18	19	20	21	22	43	143
Sec. 137307.	Exclusion of Certain Dependent Income for Purposes of Premium Tax Credit <sup>c,e</sup>												
	Budget Authority	0	75	82	74	161	-83	0	0	0	0	392	309
	Estimated Outlays	0	75	82	74	161	-83	0	0	0	0	392	309
Sec. 137308.	Requirements With Respect to Cost-Sharing for Certain Insulin Products <sup>c,f</sup>												
	Budget Authority	0	41	59	59	59	59	60	62	64	66	218	529
	Estimated Outlays	0	41	59	59	59	59	60	62	64	66	218	529
Sec. 137309.	Oversight of Pharmacy Benefit Manager Services <sup>c,f</sup>												
	Budget Authority	0	-5	-4	-3	-3	-3	-3	-2	-2	-1	-15	-26
	Estimated Outlays	0	-5	-4	-3	-3	-3	-3	-2	-2	-1	-15	-26

**Part 4. Pathway to Practice Training Programs<sup>c</sup>**

**Estimated Budgetary Effects of Subtitle G, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 137401.	Administrative Funding of the Rural and Underserved Pathway to Practice Training Programs for Post-Baccalaureate Students, Medical Students, and Medical Residents												
	Budget Authority	6	0	0	0	0	0	0	0	0	0	6	6
	Estimated Outlays	3	2	1	0	0	0	0	0	0	0	6	6
Sec. 137402.	Establishing Rural and Underserved Pathway to Practice Training Programs for Post-Baccalaureate Students and Medical Students	Estimate included in sec. 137401											
Sec. 137403.	Funding for the Rural and Underserved Pathway to Practice Training Programs for Post-Baccalaureate Students and Medical Students												
	Budget Authority	0	0	37	82	131	182	219	229	238	245	250	1,363
	Estimated Outlays	0	0	37	82	131	182	219	229	238	245	250	1,363
Sec. 137404.	Establishing Rural and Underserved Pathway to Practice Program for Medical Residents												
	Budget Authority	0	0	0	0	0	33	161	395	670	920	0	2,179
	Estimated Outlays	0	0	0	0	0	33	161	395	670	920	0	2,179
Sec. 137405.	Distribution of Additional Residency Positions												
	Budget Authority	10	0	0	52	277	525	796	1,028	1,075	1,102	339	4,865
	Estimated Outlays	8	1	1	52	277	525	796	1,028	1,075	1,102	339	4,865
<b>Part 5. Higher Education</b>													
Sec. 137502.	Treatment of Federal Pell Grants for Income Tax Purposes <sup>c</sup>												
	Budget Authority	0	167	159	153	150	0	0	0	0	0	629	629
	Estimated Outlays	0	167	159	153	150	0	0	0	0	0	629	629
Sec. 137503.	Repeal of Denial of American Opportunity Tax Credit on Basis of Felony Drug Conviction <sup>c</sup>												
	Budget Authority	0	6	6	6	6	6	6	5	5	5	23	50



**Estimated Budgetary Effects of Subtitle G, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Estimated Outlays		0	6	6	6	6	6	6	5	5	5	23	50
<b>Total Changes in Direct Spending</b>													
<b>Budget Authority</b>		95,566	70,531	42,131	40,223	1,734	802	2,562	3,994	4,770	6,018	250,185	268,331
<b>Estimated Outlays</b>		91,314	71,555	43,166	41,248	2,724	937	2,587	3,994	4,770	6,018	250,007	268,313
		<b>Increases or Decreases (-) in Revenues</b>											
<b>Part 1. Child Tax Credit<sup>c</sup></b>		-22,743	-7,581	0	0	0	0	0	0	0	0	-30,324	-30,324
<b>Part 2. Earned Income Tax Credit</b>													
Sec. 137201.	Certain Improvements to the Earned Income Tax Credit Extended Through 2022 <sup>c</sup>	-578	-2,312	0	0	0	0	0	0	0	0	-2,890	-2,890
<b>Part 3. Expanding Access to Health Coverage and Lowering Costs<sup>d</sup></b>													
Sec. 137301.	Improve Affordability and Reduce Premium Costs of Health Insurance for Consumers <sup>c</sup>	610	364	-10,661	-10,639	-11,261	296	496	243	261	11	-31,587	-30,280
	<i>On-Budget Revenues</i>	389	-338	-11,675	-11,798	-12,054	-90	218	-28	19	-225	-35,476	-35,582
	<i>Off-Budget Revenues</i>	221	702	1,014	1,159	793	386	278	271	242	236	3,889	5,302
Sec. 137302.	Modification of Employer-Sponsored Coverage Affordability Test in Health Insurance Premium Tax Credit <sup>c</sup>	Estimate included in sec. 137301											
Sec. 137303.	Treatment of Lump-Sum Social Security Benefits in Determining Household Income <sup>c,e</sup>	-1	-5	-5	-4	-4	0	0	0	0	0	-19	-19
Sec. 137304.	Temporary Expansion of Health Insurance Premium Tax Credits for Certain Low-Income Populations <sup>c,e</sup>	52	-1,546	-3,223	-3,157	-3,732	-329	-316	-317	-312	-307	-11,606	-13,187
	<i>On-Budget Revenues</i>	-29	-1,779	-3,486	-3,411	-3,718	-217	-209	-212	-208	-204	-12,423	-13,473
	<i>Off-Budget Revenues</i>	81	233	263	254	-14	-112	-107	-105	-104	-103	817	286
Sec. 137305.	Special Rule for Individuals Receiving Unemployment Compensation <sup>c,e</sup>	22	-1,047	0	0	0	0	0	0	0	0	-1,025	-1,025
	<i>On-Budget Revenues</i>	11	-1,051	0	0	0	0	0	0	0	0	-1,040	-1,040
	<i>Off-Budget Revenues</i>	11	4	0	0	0	0	0	0	0	0	15	15
Sec. 137306.	Permanent Credit for Health Insurance Costs <sup>c,e</sup>	-3	-11	-11	-12	-16	-26	-28	-29	-31	-34	-53	-201

**Estimated Budgetary Effects of Subtitle G, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 137307.	Exclusion of Certain Dependent Income for Purposes of Premium Tax Credit <sup>c,e</sup>	0	0	-32	-34	-6	-127	0	0	0	0	-72	-199
Sec. 137308.	Requirements With Respect to Cost-Sharing for Certain Insulin Products <sup>c,f</sup>	0	-316	-448	-459	-505	-531	-551	-576	-600	-625	-1,728	-4,611
	<i>On-Budget Revenues</i>	0	-223	-317	-325	-368	-391	-406	-425	-443	-462	-1,233	-3,360
	<i>Off-Budget Revenues</i>	0	-93	-131	-134	-137	-140	-145	-151	-157	-163	-495	-1,251
Sec. 137309.	Oversight of Pharmacy Benefit Manager Services <sup>c,f</sup>	0	213	264	222	213	201	182	160	136	107	912	1,698
	<i>On-Budget Revenues</i>	0	150	186	157	155	148	134	118	100	79	648	1,227
	<i>Off-Budget Revenues</i>	0	63	78	65	58	53	48	42	36	28	264	471
<b>Part 4.</b>	<b>Pathway to Practice Training Programs<sup>c</sup></b>	0	0	-37	-83	-131	-182	-219	-230	-237	-244	-250	-1,363
<b>Part 5. Higher Education</b>													
Sec. 137501.	Credit for Public University Research Infrastructure	-33	-37	-36	-36	-26	-9	0	0	0	0	-168	-177
Sec. 137502.	Treatment of Federal Pell Grants for Income Tax Purposes <sup>c</sup>	-6	-62	-66	-62	-55	0	0	0	0	0	-251	-251
Sec. 137503.	Repeal of Denial of American Opportunity Tax Credit on Basis of Felony Drug Conviction <sup>c</sup>	-3	-15	-15	-14	-14	-14	-14	-14	-13	-13	-62	-130
<b>Part 6. Deduction for State and Local Taxes</b>													
Sec. 137601.	Modification of Limitation on Deduction for State and Local Taxes, etc.	-52,133	-51,827	-54,028	-56,277	-15,733	44,182	40,129	41,607	43,198	75,677	-229,998	14,795
<b>Total Changes in Revenues</b>		-74,816	-64,182	-68,298	-70,555	-31,270	43,461	39,679	40,844	42,402	74,572	-309,121	-68,163
	<i>On-Budget Revenues</i>	-75,129	-65,091	-69,522	-71,899	-31,970	43,274	39,605	40,787	42,385	74,574	-313,611	-72,986
	<i>Off-Budget Revenues</i>	313	909	1,224	1,344	700	187	74	57	17	-2	4,490	4,823
<b>Net Increases or Decreases (-) in the Deficit From Changes in Direct Spending and Revenues</b>													
<b>Estimated Effect on the Deficit</b>		<b>166,130</b>	<b>135,737</b>	<b>111,464</b>	<b>111,803</b>	<b>33,994</b>	<b>-42,524</b>	<b>-37,092</b>	<b>-36,850</b>	<b>-37,632</b>	<b>-68,554</b>	<b>559,128</b>	<b>336,476</b>
	<i>On-Budget Deficit</i>	166,443	136,646	112,688	113,147	34,694	-42,337	-37,018	-36,793	-37,615	-68,556	563,618	341,299
	<i>Off-Budget Deficit</i>	-313	-909	-1,224	-1,344	-700	-187	-74	-57	-17	2	-4,490	-4,823

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

**Estimated Budgetary Effects of Subtitle G, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

**By Fiscal Year, Millions of Dollars**

2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
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[See the Notes tab for additional details.](#)

**Estimated Budgetary Effects of Subtitle H, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Increases in Direct Spending</b>													
<b>Part 4. Funding the Internal Revenue Service and Improving Taxpayer Compliance</b>													
Sec. 138401.	Enhancement of Internal Revenue Service Resources <sup>9</sup>												
	Budget Authority	79,622	0	0	0	0	0	0	0	0	0	79,622	79,622
	Estimated Outlays	1,950	3,380	4,218	5,247	6,513	7,986	9,805	11,776	14,204	14,532	21,308	79,611
<b>Increases or Decreases (-) in Revenues</b>													
<b>Part 1. Corporate and International Tax Reforms</b>													
<b>Subpart A. Corporate Provisions</b>													
Sec. 138101.	Corporate Alternative Minimum Tax	4,481	55,753	49,165	32,588	24,695	22,747	25,789	30,535	34,969	38,189	166,682	318,911
Sec. 138102.	Excise Tax on Repurchase of Corporate Stock	8,212	11,782	12,011	12,343	13,149	13,632	13,569	13,208	13,051	13,267	57,497	124,226
<b>Subpart B. Limitations on Deduction for Interest Expense</b>													
Sec. 138111.	Limitations on Deduction for Interest Expense	0	1,520	3,123	3,285	3,254	3,173	3,279	3,398	3,435	3,430	11,182	27,896
<b>Subpart C. Outbound International Provisions</b>													
Sec. 138121.	Modifications to Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income	0	12,597	26,422	28,687	20,624	11,481	11,432	11,109	11,000	10,926	88,330	144,278
Sec. 138122.	Repeal of Election for 1-Month Deferral in Determination of Taxable Year of Specified Foreign Corporations	0	3,353	3,353	*	0	0	0	0	0	0	6,706	6,706
Sec. 138123.	Modifications of Foreign Tax Credit Rules Applicable to Certain Taxpayers Receiving Specific Economic Benefits	217	438	469	619	802	769	903	941	772	791	2,545	6,721
Sec. 138124.	Modifications to Foreign Tax Credit Limitations	-18	698	1,621	2,010	2,006	1,597	1,207	966	850	1,064	6,317	12,000
Sec. 138125.	Foreign Oil and Gas Extraction Income and Foreign Oil Related Income to Include Oil Shale and Tar Sands	Estimate included in sec. 138126											
Sec. 138126.	Modifications to Inclusion of Global Intangible Low-Taxed Income	150	1,273	4,102	6,175	5,997	5,896	6,837	8,022	8,838	9,691	17,697	56,980

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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 138127.	Modifications to Determination of Deemed Paid Credit for Taxes Properly Attributable to Tested Income	0	-1,514	-3,155	-3,250	-3,057	-3,022	-3,194	-3,350	-3,397	-3,255	-10,976	-27,194
Sec. 138128.	Deduction for Foreign Source Portion of Dividends Limited to Controlled Foreign Corporations, etc.	21	42	44	45	46	48	49	51	52	54	198	451
Sec. 138129.	Limitation on Foreign Base Company Sales and Services Income	9	814	1,754	1,913	1,534	1,144	1,162	1,190	1,232	1,287	6,025	12,041
<b>Subpart D. Inbound International Provisions</b>													
Sec. 138131.	Modifications to Base Erosion and Anti-Abuse Tax	-1,633	-2,531	1,529	7,233	9,260	9,412	10,191	10,578	11,144	11,904	13,858	67,088
<b>Subpart E. Other Business Tax Provisions</b>													
Sec. 138141.	Credit for Clinical Testing of Orphan Drugs Limited to First Use of Indication	88	186	208	234	260	286	314	346	380	418	975	2,720
Sec. 138142.	Modifications to Treatment of Certain Losses	25	165	172	179	186	193	201	209	217	226	726	1,773
Sec. 138143.	Adjusted Basis Limitation for Divisive Reorganization	689	1,294	1,769	1,917	1,944	1,975	2,006	2,037	2,069	2,103	7,613	17,803
Sec. 138144.	Rents From Prison Facilities Not Treated as Qualified Income for Purposes of REIT Income Tests	5	9	10	10	6	3	3	3	3	3	40	55
Sec. 138145.	Modifications to Exemption for Portfolio Interest	576	876	405	118	25	20	16	13	10	8	2,000	2,067
Sec. 138146.	Certain Partnership Interest Derivatives	4	9	9	9	9	10	10	10	10	10	41	90
Sec. 138147.	Adjustments to Earnings and Profits of Controlled Foreign Corporations	150	325	375	425	475	525	575	625	675	725	1,750	4,875
Sec. 138148.	Certain Dividends of Controlled Foreign Corporations Treated as Extraordinary Dividends	Estimate included in sec. 138124											
Sec. 138149.	Limitation on Certain Special Rules for Section 1202 Gains	69	470	517	572	639	698	705	710	677	661	2,267	5,718

**Estimated Budgetary Effects of Subtitle H, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 138150.	Constructive Sales	Estimate included in sec. 138152											
Sec. 138151.	Rules Relating to Common Control	628	1,267	1,276	1,313	1,434	1,601	1,788	2,011	2,248	2,457	5,919	16,023
Sec. 138152.	Modification of Wash Sale Rules	3,226	4,946	2,725	1,626	1,074	804	653	587	562	559	13,597	16,762
Sec. 138153.	Research and Experimental Expenditures	-29,091	-39,856	-32,161	-24,133	19,284	38,009	29,958	19,853	9,269	4,851	-105,956	-4,016
<b>Part 2. Tax Increases for High-Income Individuals</b>													
Sec. 138201.	Application of Net Investment Income Tax to Trade of Business Income of Certain High-Income Individuals	12,742	19,543	21,734	24,050	25,861	27,966	28,997	29,675	30,439	31,156	103,930	252,163
Sec. 138202.	Limitations on Excess Business Losses on Noncorporate Taxpayers	3,127	2,046	2,123	2,204	2,288	21,665	31,221	30,130	31,909	33,563	11,788	160,276
Sec. 138203.	Surcharge on High-Income Individuals, Estates, and Trusts	40,035	-18,667	22,215	23,436	24,332	24,223	25,465	27,540	28,779	30,413	91,350	227,771
<b>Part 3. Modifications of Rules Relating to Retirement Plans</b>													
<b>Subpart A. Limitation on High-Income Taxpayers With Large Retirement Account Balances</b>													
Sec. 138301.	Contribution Limit for Individual Retirement Plans of High-Income Taxpayers With Large Account Balances	Estimate included in sec. 138302											
Sec. 138302.	Increase in Minimum Required Distributions for High-Income Taxpayers With Large Retirement Account Balances	0	0	0	0	0	0	0	3,269	2,713	1,362	0	7,344
<b>Subpart B. Other Provisions Relating to Individual Retirement Plans</b>													
Sec. 138311.	Tax Treatment of Rollovers to Roth IRAs and Accounts	73	151	177	195	211	227	239	251	322	878	808	2,724
Sec. 138312.	Statute of Limitations With Respect to IRA Noncompliance	*	1	1	1	1	1	1	1	1	1	3	7
Sec. 138313.	IRA Owners Treated as Disqualified Persons for Purposes of Prohibited Transaction Rules	0	1	1	1	1	1	2	2	2	2	5	13
<b>Part 4. Funding the Internal Revenue Service and Improving Taxpayer Compliance</b>													

**Estimated Budgetary Effects of Subtitle H, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 138401.	Enhancement of Internal Revenue Service Resources <sup>9</sup>	0	0	0	0	0	0	0	0	0	0	0	0
Sec. 138402.	Application of Backup Withholding With Respect to Third Party Network Transactions	-2	-1	*	*	*	*	*	*	*	*	-3	-4
Sec. 138403.	Modification of Procedural Requirements Relating to Assessment of Penalties	201	221	113	116	119	122	125	128	132	135	771	1,414
<b>Part 5. Other Provisions</b>													
Sec. 138501.	Modifications to Limitation on Deduction of Excessive Employee Remuneration	315	639	656	674	683	692	868	881	893	905	2,966	7,205
Sec. 138502.	Extension of Tax to Fund Black Lung Disability Trust Fund	101	137	135	131	32	0	0	0	0	0	536	536
Sec. 138503.	Prohibited Transactions Relating to Holding DISC or FSC in Individual Retirement Account	39	95	126	157	187	217	249	277	292	301	605	1,940
Sec. 138504.	Clarification of Treatment of DISC Gains and Distributions of Certain Foreign Shareholders	41	86	92	95	96	97	99	101	103	106	410	915
Sec. 138505.	Treatment of Certain Qualified Sound Recording Productions	-310	-59	6	43	112	86	43	21	11	12	-208	-35
Sec. 138506.	Payment to Certain Individuals Who Dye Fuel	*	*	*	*	*	*	*	*	*	*	-2	-4
Sec. 138507.	Treatment of Financial Guaranty Insurance Companies as Qualifying Insurance Corporations Under Passive Foreign Investment Company Rules	*	-2	-4	-5	-8	-9	-12	-14	-14	-14	-18	-81
Sec. 138508.	Extension of Period of Limitation for Certain Legally Married Couples	-33	-22	0	0	0	0	0	0	0	0	-55	-55
Sec. 138514.	Allowance of Deduction for Certain Expenses of the Trade or Business of Being an Employee	-66	-442	-442	-443	-377	0	0	0	0	0	-1,770	-1,770

**Estimated Budgetary Effects of Subtitle H, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 138515.	Temporary Increase in Employer-Provided Child Care Credit	-30	-41	-42	-43	-11	0	0	0	0	0	-166	-166
Sec. 138516.	Payroll Credit for Compensation of Local News Journalists	-207	-366	-310	-308	-320	-162	0	0	0	0	-1,511	-1,674
Sec. 138517.	Above-the-Line Deduction for Employee Uniforms	-111	-742	-756	-650	0	0	0	0	0	0	-2,259	-2,259
Sec. 138518.	Expenses in Contingency Fee Cases	-172	-659	-532	-390	-231	-101	-105	-101	-95	-66	-1,985	-2,453
Sec. 138519.	Increase in Research Credit Against Payroll Tax for Small Businesses	-51	-81	-85	-89	-94	-98	-102	-107	-111	-113	-401	-932
Sec. 138520.	Imposition of Tax on Nicotine	180	1,129	1,173	1,126	1,028	940	865	792	720	654	4,635	8,606
Sec. 138521.	Termination of Employer Credit for Paid Family and Medical Leave	0	0	101	219	168	77	44	26	7	0	489	642
	<i>On-Budget Revenues</i>	0	0	107	227	170	77	44	26	7	0	506	659
	<i>Off-Budget Revenues</i>	0	0	-6	-8	-2	0	0	0	0	0	-17	-17
<b>Total Changes in Revenues</b>		43,680	56,883	122,225	124,438	157,724	186,945	195,452	195,924	194,169	198,664	504,950	1,476,104
	<i>On-Budget Revenues</i>	43,680	56,883	122,231	124,446	157,726	186,945	195,452	195,924	194,169	198,664	504,966	1,476,120
	<i>Off-Budget Revenues</i>	0	0	-6	-8	-2	0	0	0	0	0	-17	-17
<b>Net Increases or Decreases (-) in the Deficit From Changes in Direct Spending and Revenues</b>													
<b>Estimated Effect on the Deficit</b>		<b>-41,730</b>	<b>-53,503</b>	<b>-118,007</b>	<b>-119,191</b>	<b>-151,211</b>	<b>-178,959</b>	<b>-185,647</b>	<b>-184,148</b>	<b>-179,965</b>	<b>-184,132</b>	<b>-483,642</b>	<b>-1,396,493</b>
	<i>On-Budget Deficit</i>	-41,730	-53,503	-118,013	-119,199	-151,213	-178,959	-185,647	-184,148	-179,965	-184,132	-483,658	-1,396,509
	<i>Off-Budget Deficit</i>	0	0	6	8	2	0	0	0	0	0	17	17

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

[See the Notes tab for additional details.](#)



**Estimated Budgetary Effects of Subtitle I, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112<sup>b,h</sup>**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Increases or Decreases (-) in Direct Spending</b>													
<b>Part 1. Lowering Prices Through Drug Price Negotiation</b>													
Sec. 139001.	Providing for Lower Prices for Certain High-Priced Single Source Drugs <sup>i</sup>												
	Budget Authority	0	0	0	-4,142	-7,267	-10,405	-12,784	-13,765	-15,410	-15,027	-11,409	-78,800
	Estimated Outlays	0	0	0	-4,142	-7,267	-10,405	-12,784	-13,765	-15,410	-15,027	-11,409	-78,800
Sec. 139002.	Selected Drug Manufacturer Excise Tax Imposed During Noncompliance Periods	Estimate included in sec. 139001											
Sec. 139003.	Funding												
	Budget Authority	3,000	0	0	0	0	0	0	0	0	0	3,000	3,000
	Estimated Outlays	170	260	300	300	300	300	300	300	300	300	1,330	2,830
<b>Part 2. Prescription Drug Inflation Rebates</b>													
Sec. 139101 and Sec. 139102	Medicare Part B Rebate by Manufacturers <sup>c,j</sup> and Medicare Part D Rebate by Manufacturers <sup>c,j</sup>												
	Budget Authority, Total	60	-621	-2,833	-5,314	-5,139	-5,562	-6,499	-7,089	-8,028	-8,401	-13,847	-49,426
	Estimated Outlays, Total	48	-619	-2,832	-5,314	-5,139	-5,562	-6,499	-7,089	-8,028	-8,401	-13,856	-49,435
	<i>On-Budget Outlays</i>	48	-597	-2,796	-5,273	-5,091	-5,502	-6,426	-7,006	-7,938	-8,308	-13,709	-48,889
	<i>Off-Budget Outlays</i>	0	-22	-36	-41	-48	-60	-73	-83	-90	-93	-147	-546
	Medicare												
	Budget Authority	26	-806	-3,179	-5,945	-6,070	-6,803	-8,125	-9,121	-10,465	-11,312	-15,974	-61,800
	Estimated Outlays	14	-804	-3,178	-5,945	-6,070	-6,803	-8,125	-9,121	-10,465	-11,312	-15,983	-61,809
	Medicaid												
	Budget Authority	24	304	750	1,134	1,550	2,084	2,677	3,277	3,856	4,426	3,762	20,082
	Estimated Outlays	24	304	750	1,134	1,550	2,084	2,677	3,277	3,856	4,426	3,762	20,082
	Other <sup>k</sup>												
	Budget Authority	10	-119	-404	-503	-619	-843	-1,051	-1,245	-1,419	-1,515	-1,635	-7,708
	Estimated Outlays	10	-119	-404	-503	-619	-843	-1,051	-1,245	-1,419	-1,515	-1,635	-7,708
	<i>On-Budget Outlays</i>	10	-97	-368	-462	-571	-783	-978	-1,162	-1,329	-1,422	-1,488	-7,162
	<i>Off-Budget Outlays</i>	0	-22	-36	-41	-48	-60	-73	-83	-90	-93	-147	-546



**Estimated Budgetary Effects of Subtitle I, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112<sup>b,h</sup>**

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
Budget Authority	0	228	306	300	304	314	324	335	346	359	1,138	2,816
Estimated Outlays	0	228	306	300	304	314	324	335	346	359	1,138	2,816

**Estimated Budgetary Effects of Subtitle I, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112<sup>b,h</sup>**

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	3,105	44	-3,021	-8,128	-25,180	-35,614	-43,285	-43,744	-51,975	-54,438	-33,180	-262,236
	<b>Estimated Outlays</b>	241	299	-2,715	-7,826	-24,880	-35,314	-42,985	-43,444	-51,675	-54,138	-34,881	-262,437
	<i>On-Budget Outlays</i>	241	321	-2,679	-7,785	-24,832	-35,254	-42,912	-43,361	-51,585	-54,045	-34,734	-261,891
	<i>Off-Budget Outlays</i>	0	-22	-36	-41	-48	-60	-73	-83	-90	-93	-147	-546
		<b>Increases in Revenues</b>											
<b>Part 2. Prescription Drug Inflation Rebates</b>													
Sec. 139101	Medicare Part B Rebate by and Manufacturers <sup>c,i</sup>												
Sec. 139102	Medicare Part D Rebate by Manufacturers <sup>c,i</sup>	0	912	1,900	2,326	2,940	3,710	4,564	5,395	6,002	6,401	8,078	34,150
	<i>On-Budget Revenues</i>	0	644	1,343	1,647	2,146	2,734	3,364	3,981	4,432	4,733	5,780	25,024
	<i>Off-Budget Revenues</i>	0	268	557	679	794	976	1,200	1,414	1,570	1,668	2,298	9,126
<b>Total Changes in Revenues</b>		0	912	1,900	2,326	2,940	3,710	4,564	5,395	6,002	6,401	8,078	34,150
	<i>On-Budget Revenues</i>	0	644	1,343	1,647	2,146	2,734	3,364	3,981	4,432	4,733	5,780	25,024
	<i>Off-Budget Revenues</i>	0	268	557	679	794	976	1,200	1,414	1,570	1,668	2,298	9,126
		<b>Net Increases or Decreases (-) in the Deficit From Changes in Direct Spending and Revenues</b>											
<b>Estimated Effect on the Deficit</b>		<b>241</b>	<b>-613</b>	<b>-4,615</b>	<b>-10,152</b>	<b>-27,820</b>	<b>-39,024</b>	<b>-47,549</b>	<b>-48,839</b>	<b>-57,677</b>	<b>-60,539</b>	<b>-42,959</b>	<b>-296,587</b>
	<i>On-Budget Deficit</i>	241	-323	-4,022	-9,432	-26,978	-37,988	-46,276	-47,342	-56,017	-58,778	-40,514	-286,915
	<i>Off-Budget Deficit</i>	0	-290	-593	-720	-842	-1,036	-1,273	-1,497	-1,660	-1,761	-2,445	-9,672

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

[See the Notes tab for additional details.](#)

**Estimated Budgetary Effects of Subtitle J, Title XIII, Committee on Ways and Means, H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112**

		By Fiscal Year, Millions of Dollars												
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031	
		<b>Increases in Direct Spending</b>												
Sec. 131001.	Extension of the Supplemental Security Income Program to Puerto Rico, the U.S. Virgin Islands, Guam, and American Samoa <sup>o</sup>													
	Budget Authority	0	0	0	8	18	38	52	49	51	52	26	268	
	Estimated Outlays	0	0	0	8	18	38	52	49	51	52	26	268	

[See the Notes tab for additional details.](#)