

**Table 1: H.R. 2029, as Posted on the Website of the House Committee on Rules on December 16, 2015,  
Amendment #1, Divisions A - L (the Consolidated Appropriations Act, 2016)**

December 16, 2015

| House Subcommittee                      |     | Fiscal Year 2016, in Millions of Dollars |                |                  |                           |              |              |                 |                  |
|---|-----|--|----------------|------------------|---------------------------|--------------|--------------|-----------------|------------------|
|   |     | Regular Appropriations 1/                |                |                  | Overseas                  |              | Program      |                 | Total            |
|   |     | Defense                                  | Nondefense     | Total            | Contingency Operations 2/ | Disaster 2/  | Integrity 2/ | Emergency 2, 3/ |                  |
| <b>Discretionary Appropriations</b>     |     |  |                |                  |                           |              |              |                 |                  |
| Agriculture (Division A)                | BA: | 0  | 21,750         | 21,750           | 0                         | 130          | 0            | -2              | 21,878           |
|   | O:  | 0  | 22,207         | 22,207           | 0                         | 50           | 0            | 0               | 22,257           |
| Commerce, Justice, Science (Division B) | BA: | 5,101                                    | 50,621         | 55,722           | 0                         | 0            | 0            | 0               | 55,722           |
|   | O:  | 4,984                                    | 58,813         | 63,797           | 0                         | 0            | 0            | 75              | 63,872           |
| Defense (Division C)                    | BA: | 514,000                                  | 136            | 514,136          | 58,638                    | 0            | 0            | 0               | 572,774          |
|   | O:  | 527,317                                  | 178            | 527,495          | 27,354                    | 0            | 0            | 0               | 554,849          |
| Energy and Water (Division D)           | BA: | 18,860                                   | 18,325         | 37,185           | 0                         | 0            | 0            | 0               | 37,185           |
|   | O:  | 18,206                                   | 19,010         | 37,216           | 0                         | 0            | 0            | 0               | 37,216           |
| Financial Services (Division E)         | BA: | 44                                       | 23,191         | 23,235           | 0                         | 0            | 0            | 0               | 23,235           |
|   | O:  | 38                                       | 23,010         | 23,048           | 0                         | 0            | 0            | 0               | 23,048           |
| Homeland Security 4/ (Division F)       | BA: | 1,705                                    | 39,250         | 40,955           | 160                       | 6,713        | 0            | 0               | 47,828           |
|   | O:  | 1,607                                    | 43,467         | 45,074           | 128                       | 336          | 0            | 0               | 45,538           |
| Interior (Division G)                   | BA: | 0  | 32,159         | 32,159           | 0                         | 0            | 0            | 700             | 32,859           |
|   | O:  | 0  | 32,966         | 32,966           | 0                         | 0            | 0            | 700             | 33,666           |
| Labor, HHS, Education (Division H)      | BA: | 0  | 162,127        | 162,127          | 0                         | 0            | 1,523        | 0               | 163,650          |
|   | O:  | 0  | 168,779        | 168,779          | 0                         | 0            | 1,311        | 0               | 170,090          |
| Legislative Branch (Division I)         | BA: | 0  | 4,363          | 4,363            | 0                         | 0            | 0            | 0               | 4,363            |
|   | O:  | 0  | 4,289          | 4,289            | 0                         | 0            | 0            | 0               | 4,289            |
| Military Construction, VA (Division J)  | BA: | 8,171                                    | 71,698         | 79,869           | 0                         | 0            | 0            | 0               | 79,869           |
|   | O:  | 9,489                                    | 70,324         | 79,813           | 0                         | 0            | 0            | 0               | 79,813           |
| State, Foreign Operations (Division K)  | BA: | 0  | 37,780         | 37,780           | 14,895                    | 0            | 0            | 0               | 52,675           |
|   | O:  | 0  | 45,206         | 45,206           | 4,597                     | 0            | 0            | 236             | 50,039           |
| Transportation, HUD (Division L)        | BA: | 210                                      | 57,091         | 57,301           | 0                         | 300          | 0            | 0               | 57,601           |
|   | O:  | 208                                      | 120,259        | 120,467          | 0                         | 2            | 0            | 0               | 120,469          |
| <b>Total</b>                            | BA: | <b>548,091</b>                           | <b>518,491</b> | <b>1,066,582</b> | <b>73,693</b>             | <b>7,143</b> | <b>1,523</b> | <b>698</b>      | <b>1,149,639</b> |
|   | O:  | <b>561,849</b>                           | <b>608,508</b> | <b>1,170,357</b> | <b>32,079</b>             | <b>388</b>   | <b>1,311</b> | <b>1,011</b>    | <b>1,205,146</b> |

Source: Congressional Budget Office.

Notes: Defense = budget function 050; Nondefense = budget functions other than 050;  
BA = budget authority; O = outlays; HHS = Health and Human Services; VA = Veterans Affairs; HUD = Housing and Urban Development.

Amendment #1 contains appropriations for 2016 (Divisions A - L).

Other provisions of amendment #1 (Divisions M-P) are shown in tables 2-4. Those divisions are shown separately because they affect direct spending and revenues.

1. These amounts are subject to discretionary spending limits in the Balanced Budget and Emergency Deficit Control Act of 1985 (the Deficit Control Act), as amended. The spending limits for 2016 are \$548,091 million for the defense category and \$518,491 million for the nondefense category, for a total of \$1,066,582.
2. Appropriations designated pursuant to section 251(b)(2) of the Deficit Control Act. The spending limits set by the act (see footnote 1) will be adjusted to accommodate appropriations for these purposes.
3. Amounts shown in this column for the Commerce, Justice, Science, and Interior Subcommittees result from sections 121 and 135, respectively, of the Continuing Appropriations Act, 2016 (P.L. 114-53).
4. In addition to the budgetary effects included in the table, sections 573-575 of Division F (1-year extension of several visa programs) would result in an increase in revenues in 2016 of \$1 million and a decrease in revenues over the 2016-2025 period of \$4 million.

**Table 2: Estimate of Effects on Direct Spending and Revenues of Divisions M through P of House Amendment #1 to H.R. 2029, as Posted on the Website of the House Committee on Rules on December 16, 2015<sup>1</sup>**

(Millions of dollars, by fiscal year)

December 16, 2015

|  | 2016          | 2017           | 2018          | 2019           | 2020          | 2021          | 2022          | 2023          | 2024          | 2025          | 2016 -<br>2020 | 2016 -<br>2025 |
|--|---------------|----------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| <b>CHANGES IN DIRECT SPENDING</b>  |               |                |               |                |               |               |               |               |               |               |                |                |
| <b>DIVISION O (Other Matters)</b>  |               |                |               |                |               |               |               |               |               |               |                |                |
| Estimated Budget Authority   | -3,358        | 7,403          | 1,520         | 429            | -32           | -165          | -208          | -228          | -252          | -275          | 5,961          | 4,831          |
| Estimated Outlays  | 1,713         | 363            | 2,261         | 765            | 763           | -290          | -397          | -344          | -372          | -375          | 5,861          | 4,080          |
| <b>DIVISION P (Tax-Related Provisions)</b>   |               |                |               |                |               |               |               |               |               |               |                |                |
| Estimated Budget Authority   | 0             | 0              | -656          | -923           | -278          | 0             | 0             | 0             | 0             | 0             | -1,857         | -1,857         |
| Estimated Outlays  | 0             | 0              | -656          | -923           | -278          | 0             | 0             | 0             | 0             | 0             | -1,857         | -1,857         |
| <b>Total Changes in Direct Spending</b>  |               |                |               |                |               |               |               |               |               |               |                |                |
| <b>Estimated Budget Authority</b>  | <b>-3,358</b> | <b>7,403</b>   | <b>864</b>    | <b>-494</b>    | <b>-310</b>   | <b>-165</b>   | <b>-208</b>   | <b>-228</b>   | <b>-252</b>   | <b>-275</b>   | <b>4,104</b>   | <b>2,974</b>   |
| <b>Estimated Outlays</b>   | <b>1,713</b>  | <b>363</b>     | <b>1,605</b>  | <b>-158</b>    | <b>485</b>    | <b>-290</b>   | <b>-397</b>   | <b>-344</b>   | <b>-372</b>   | <b>-375</b>   | <b>4,004</b>   | <b>2,223</b>   |
| <b>CHANGES IN REVENUES<sup>2</sup></b>   |               |                |               |                |               |               |               |               |               |               |                |                |
| <b>DIVISION O (Other Matters)</b>  |               |                |               |                |               |               |               |               |               |               |                |                |
| Changes in Revenues  | 379           | 419            | 419           | 419            | 419           | 420           | 420           | 420           | 420           | 420           | 2,055          | 4,155          |
| <b>DIVISION P (Tax-Related Provisions)</b>   |               |                |               |                |               |               |               |               |               |               |                |                |
| Changes in Revenues <sup>3</sup>   | -121          | -11,883        | -6,346        | -10,920        | -10,265       | -4,308        | -4,356        | -3,657        | -3,834        | -3,844        | -39,538        | -59,538        |
| <b>Total Changes in Revenues</b>   | <b>258</b>    | <b>-11,464</b> | <b>-5,927</b> | <b>-10,501</b> | <b>-9,846</b> | <b>-3,888</b> | <b>-3,936</b> | <b>-3,237</b> | <b>-3,414</b> | <b>-3,424</b> | <b>-37,483</b> | <b>-55,383</b> |
| <i>On Budget</i>   | 258           | -11,464        | -5,281        | -9,608         | -9,546        | -3,888        | -3,936        | -3,237        | -3,414        | -3,424        | -35,645        | -53,545        |
| <i>Off Budget</i>  | 0             | 0              | -646          | -893           | -300          | 0             | 0             | 0             | 0             | 0             | -1,838         | -1,838         |
| <b>NET INCREASE OR DECREASE (-) IN DEFICITS FROM CHANGES IN DIRECT SPENDING AND REVENUES</b> |               |                |               |                |               |               |               |               |               |               |                |                |
| <b>Total Change</b>  | <b>1,455</b>  | <b>11,827</b>  | <b>7,532</b>  | <b>10,343</b>  | <b>10,331</b> | <b>3,598</b>  | <b>3,539</b>  | <b>2,893</b>  | <b>3,042</b>  | <b>3,049</b>  | <b>41,487</b>  | <b>57,606</b>  |
| <i>On Budget</i>   | 1,455         | 11,827         | 6,886         | 9,450          | 10,031        | 3,598         | 3,539         | 2,893         | 3,042         | 3,049         | 39,649         | 55,768         |
| <i>Off Budget</i>  | 0             | 0              | 646           | 893            | 300           | 0             | 0             | 0             | 0             | 0             | 1,838          | 1,838          |

Sources: Congressional Budget Office and the Staff of the Joint Committee on Taxation.

Notes: Components may not sum to totals because of rounding.

Some provisions of the bill would affect discretionary spending; those effects are not included in this table.

1. Enacting Division M would have no effect on direct spending or revenues. Enacting Division N would increase revenues from criminal penalties by an insignificant amount; the associated direct spending from criminal penalties also would increase by an insignificant amount.
2. Positive numbers indicate increases in revenues; negative numbers indicate decreases in revenues.
3. Estimated revenues are contingent on an amendment that would, on page 1918, line 9, insert "such nonimmigrants or" after "are." If that amendment were not adopted, estimated revenues would decrease by between \$2 billion and \$3 billion.

**Table 3: Estimate of Effects on Direct Spending and Revenues of Division O (Other Matters) of House Amendment #1 to H.R. 2029, as Posted on the Website of the House Committee on Rules on December 16, 2015**

(Millions of dollars, by fiscal year)

December 16, 2015

|   | 2016   | 2017  | 2018  | 2019  | 2020  | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 -<br>2020 | 2016 -<br>2025 |
|---|--------|-------|-------|-------|-------|------|------|------|------|------|----------------|----------------|
| <b>CHANGES IN DIRECT SPENDING</b>   |        |       |       |       |       |      |      |      |      |      |                |                |
| <b>Title I</b>  |        |       |       |       |       |      |      |      |      |      |                |                |
| <b>Section 101. Oil Exports, Safety Valve, and Maritime Security</b>                    |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | *      | *     | -50   | -95   | -105  | -155 | -215 | -220 | -275 | -330 | -250           | -1,445         |
| Estimated Outlays   | *      | *     | -50   | -95   | -105  | -155 | -215 | -220 | -275 | -330 | -250           | -1,445         |
| <b>Title III</b>  |        |       |       |       |       |      |      |      |      |      |                |                |
| <b>Section 302. World Trade Center Health Program</b>                                   |        |       |       |       |       |      |      |      |      |      |                |                |
| Budget Authority  | 330    | 346   | 380   | 440   | 485   | 501  | 518  | 535  | 552  | 570  | 1,981          | 4,657          |
| Estimated Outlays   | 89     | 103   | 139   | 322   | 425   | 445  | 466  | 488  | 511  | 536  | 1,078          | 3,523          |
| <b>Title IV</b>   |        |       |       |       |       |      |      |      |      |      |                |                |
| <b>Section 402. September 11th Victim Compensation Fund of 2001</b>                     |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | 0      | 4,600 | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 4,600          | 4,600          |
| Estimated Outlays   | 1,600  | -923  | 950   | 1,209 | 1,764 | 0    | 0    | 0    | 0    | 0    | 4,600          | 4,600          |
| <b>Section 402. 9-11 Response and Biometric Exit Account</b>                            |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | 0      | 400   | 210   | 210   | 180   | 0    | 0    | 0    | 0    | 0    | 1,000          | 1,000          |
| Estimated Outlays   | 0      | 160   | 244   | 208   | 217   | 114  | 39   | 18   | 0    | 0    | 829            | 1,000          |
| <b>Section 404. Compensation for United States Victims of State Sponsored Terrorism</b> |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | 103    | 1,166 | 141   | 150   | 150   | 150  | 150  | 159  | 159  | 159  | 1,711          | 2,487          |
| Estimated Outlays   | 15     | 132   | 139   | 147   | 154   | 162  | 169  | 177  | 185  | 193  | 585            | 1,470          |
| <b>Section 405. Budgetary Provisions</b>  |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | -3,800 | 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | -3,800         | -3,800         |
| Estimated Outlays   | 0      | 0     | 0     | -750  | -950  | -195 | -195 | -105 | -105 | -100 | -1,700         | -2,400         |
| <b>Subtotal Title IV</b>  |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | -3,697 | 6,166 | 351   | 360   | 330   | 150  | 150  | 159  | 159  | 159  | 3,511          | 4,287          |
| Estimated Outlays   | 1,615  | -631  | 1,333 | 814   | 1,185 | 81   | 13   | 90   | 80   | 93   | 4,314          | 4,670          |
| <b>Title V</b>  |        |       |       |       |       |      |      |      |      |      |                |                |
| <b>Section 501. Medicare Improvement Fund</b>   |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | 0      | 0     | 0     | 0     | -175  | -59  | 0    | 0    | 0    | 0    | -175           | -234           |
| Estimated Outlays   | 0      | 0     | 0     | 0     | -175  | -59  | 0    | 0    | 0    | 0    | -175           | -234           |
| <b>Section 502. Medicare imaging provisions</b>   |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | 0      | -15   | -39   | -50   | -45   | -41  | -43  | -43  | -38  | -40  | -149           | -352           |
| Estimated Outlays   | 0      | -15   | -39   | -50   | -45   | -41  | -43  | -43  | -38  | -40  | -149           | -352           |
| <b>Section 503. Medicaid reimbursements for durable medical equipment</b>               |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | 0      | 0     | 0     | -255  | -365  | -391 | -417 | -444 | -473 | -504 | -618           | -2,849         |
| Estimated Outlays   | 0      | 0     | 0     | -255  | -365  | -391 | -417 | -444 | -473 | -504 | -618           | -2,849         |
| <b>Section 504. Treatment of disposable devices</b>                                     |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | 0      | -1    | -3    | -8    | -5    | -6   | -12  | -14  | -17  | -20  | -19            | -88            |
| Estimated Outlays   | 0      | -1    | -3    | -8    | -5    | -6   | -12  | -14  | -17  | -20  | -19            | -88            |
| <b>Subtotal Title V</b>   |        |       |       |       |       |      |      |      |      |      |                |                |
| Estimated Budget Authority  | 0      | -16   | -42   | -313  | -590  | -497 | -472 | -501 | -528 | -564 | -961           | -3,524         |
| Estimated Outlays   | 0      | -16   | -42   | -313  | -590  | -497 | -472 | -501 | -528 | -564 | -961           | -3,524         |

**Table 3: Estimate of Effects on Direct Spending and Revenues of Division O (Other Matters) of House Amendment #1 to H.R. 2029, as Posted on the Website of the House Committee on Rules on December 16, 2015**

(Millions of dollars, by fiscal year)

December 16, 2015

|  | 2016         | 2017       | 2018         | 2019       | 2020       | 2021        | 2022        | 2023        | 2024        | 2025        | 2016 -<br>2020 | 2016 -<br>2025 |
|--|--------------|------------|--------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| <b>Title VI</b>  |              |            |              |            |            |             |             |             |             |             |                |                |
| <b>Section 601. Medicare inpatient hospital payment rate for Puerto Rico hospitals</b>                 |              |            |              |            |            |             |             |             |             |             |                |                |
| Estimated Budget Authority   | 9            | 52         | 53           | 57         | 61         | 65          | 72          | 74          | 75          | 83          | 232            | 600            |
| Estimated Outlays  | 9            | 52         | 53           | 57         | 61         | 65          | 72          | 74          | 75          | 83          | 232            | 600            |
| <b>Section 602. Medicare HITECH payments to hospitals in Puerto Rico</b>                               |              |            |              |            |            |             |             |             |             |             |                |                |
| Estimated Budget Authority   | 0            | 14         | 37           | 48         | 59         | 69          | 34          | 5           | 0           | 0           | 157            | 265            |
| Estimated Outlays  | 0            | 14         | 37           | 48         | 59         | 69          | 34          | 5           | 0           | 0           | 157            | 265            |
| <b>Subtotal Title VI</b>   |              |            |              |            |            |             |             |             |             |             |                |                |
| Estimated Budget Authority   | 9            | 66         | 90           | 105        | 120        | 134         | 106         | 79          | 75          | 83          | 389            | 865            |
| Estimated Outlays  | 9            | 66         | 90           | 105        | 120        | 134         | 106         | 79          | 75          | 83          | 389            | 865            |
| <b>Title VII</b>   |              |            |              |            |            |             |             |             |             |             |                |                |
| <b>Section 709. Extension of Hardest Hit Fund; Termination of Home Affordable Modification Program</b> |              |            |              |            |            |             |             |             |             |             |                |                |
| Estimated Budget Authority   | 0            | 841        | 791          | -69        | -272       | -298        | -295        | -280        | -235        | -194        | 1,290          | -11            |
| Estimated Outlays  | 0            | 841        | 791          | -69        | -272       | -298        | -295        | -280        | -235        | -194        | 1,290          | -11            |
| <b>Other Sections, Title VII: Financial Services</b>   |              |            |              |            |            |             |             |             |             |             |                |                |
| Estimated Budget Authority   | *            | *          | *            | *          | *          | *           | *           | *           | *           | *           | 1              | 2              |
| Estimated Outlays  | *            | *          | *            | *          | *          | *           | *           | *           | *           | *           | 1              | 2              |
| <b>Subtotal Title VII</b>  |              |            |              |            |            |             |             |             |             |             |                |                |
| Estimated Budget Authority   | *            | 841        | 791          | -69        | -272       | -298        | -295        | -280        | -235        | -194        | 1,291          | -9             |
| Estimated Outlays  | *            | 841        | 791          | -69        | -272       | -298        | -295        | -280        | -235        | -194        | 1,291          | -9             |
| <b>Total Changes in Direct Spending</b>  |              |            |              |            |            |             |             |             |             |             |                |                |
| Estimated Budget Authority   | -3,358       | 7,403      | 1,520        | 429        | -32        | -165        | -208        | -228        | -252        | -275        | 5,961          | 4,831          |
| Estimated Outlays  | 1,713        | 363        | 2,261        | 765        | 763        | -290        | -397        | -344        | -372        | -375        | 5,861          | 4,080          |
| <b>CHANGES IN REVENUES<sup>1</sup></b>   |              |            |              |            |            |             |             |             |             |             |                |                |
| <b>Section 203. Restriction on use of visa waiver program</b>  |              |            |              |            |            |             |             |             |             |             |                |                |
|  | -1           | -1         | -1           | -1         | -1         | 0           | 0           | 0           | 0           | 0           | -5             | -5             |
| <b>Section 402. Increase L-1 and H-1B visa fees<sup>2</sup></b>  |              |            |              |            |            |             |             |             |             |             |                |                |
|  | 380          | 420        | 420          | 420        | 420        | 420         | 420         | 420         | 420         | 420         | 2,060          | 4,160          |
| <b>Total Changes in Revenues</b>   | <b>379</b>   | <b>419</b> | <b>419</b>   | <b>419</b> | <b>419</b> | <b>420</b>  | <b>420</b>  | <b>420</b>  | <b>420</b>  | <b>420</b>  | <b>2,055</b>   | <b>4,155</b>   |
| <b>NET INCREASE OR DECREASE (-) IN DEFICITS FROM CHANGES IN DIRECT SPENDING AND REVENUES</b>           |              |            |              |            |            |             |             |             |             |             |                |                |
| <b>Total Change</b>  | <b>1,334</b> | <b>-56</b> | <b>1,842</b> | <b>346</b> | <b>344</b> | <b>-710</b> | <b>-817</b> | <b>-764</b> | <b>-792</b> | <b>-795</b> | <b>3,806</b>   | <b>-75</b>     |

Source: Congressional Budget Office

Notes: Components may not sum to totals because of rounding; \* = between -\$500,000 and \$500,000.

Some provisions of the bill would affect discretionary spending; those effects are not included in this table.

CBO estimates that enacting division O would not increase net direct spending or on-budget deficits by more than \$5 billion in any of the four 10-year periods beginning in 2026.

1. Positive numbers indicate increases in revenues; negative numbers indicate decreases in revenues.
2. Estimated revenues are contingent on an amendment that would, on page 1918, line 9, insert "such nonimmigrants or" after "are." If that amendment were not adopted, estimated revenues would total about \$1 billion to \$2 billion over 10 years (a decrease of \$2 billion to \$3 billion).

**Table 4: Estimate of Effects on Direct Spending and Revenues of Division P (Tax-Related Provisions) of House Amendment #1 to H.R. 2029, as Posted on the Website of the House Committee on Rules on December 16, 2015**

(Millions of dollars, by fiscal year)

December 16, 2015

|   | 2016        | 2017           | 2018          | 2019           | 2020           | 2021          | 2022          | 2023          | 2024          | 2025          | 2016 -<br>2020 | 2016 -<br>2025 |
|---|-------------|----------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| <b>CHANGES IN DIRECT SPENDING</b>   |             |                |               |                |                |               |               |               |               |               |                |                |
| <b>Title I</b>  |             |                |               |                |                |               |               |               |               |               |                |                |
| <b>Delay of excise tax on certain high-premium insurance plans</b>  |             |                |               |                |                |               |               |               |               |               |                |                |
| Estimated Budget Authority  | 0           | 0              | -656          | -923           | -278           | 0             | 0             | 0             | 0             | 0             | -1,857         | -1,857         |
| Estimated Outlays   | 0           | 0              | -656          | -923           | -278           | 0             | 0             | 0             | 0             | 0             | -1,857         | -1,857         |
| <b>CHANGES IN REVENUES<sup>1</sup></b>  |             |                |               |                |                |               |               |               |               |               |                |                |
| <b>Title I</b>  |             |                |               |                |                |               |               |               |               |               |                |                |
| <b>Delay of excise tax on certain high-premium insurance plans</b>  |             |                |               |                |                |               |               |               |               |               |                |                |
|   | 0           | 0              | -2,890        | -8,094         | -6,750         | 0             | 0             | 0             | 0             | 0             | -17,734        | -17,734        |
| <b>Deductibility of excise tax on high cost employer-sponsored health coverage</b>  |             |                |               |                |                |               |               |               |               |               |                |                |
|   | 0           | 0              | 0             | 0              | -151           | -538          | -656          | -764          | -849          | -936          | -151           | -3,894         |
| <b>Title II</b>   |             |                |               |                |                |               |               |               |               |               |                |                |
| <b>Annual fee on health insurance providers</b>   |             |                |               |                |                |               |               |               |               |               |                |                |
|   | 0           | -10,952        | -1,217        | 0              | 0              | 0             | 0             | 0             | 0             | 0             | -12,169        | -12,169        |
| <b>Title III</b>  |             |                |               |                |                |               |               |               |               |               |                |                |
| <b>Beginning-of-construction date for wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit (sunset 12/31/19)</b> |             |                |               |                |                |               |               |               |               |               |                |                |
|   | 0           | -109           | -429          | -891           | -1,366         | -1,836        | -2,202        | -2,444        | -2,583        | -2,684        | -2,795         | -14,545        |
| <b>Extension and phaseout of higher credit rate of solar energy credit (sunset 12/31/21)</b>  |             |                |               |                |                |               |               |               |               |               |                |                |
|   | 0           | -340           | -636          | -753           | -802           | -786          | -601          | -449          | -402          | -224          | -2,532         | -4,995         |
| <b>Extension and phaseout of credits with respect to residential qualified solar electric property and qualified solar water heating property (sunset 12/31/21)</b>                                   |             |                |               |                |                |               |               |               |               |               |                |                |
|   | -2          | -183           | -869          | -872           | -881           | -825          | -700          | 0             | 0             | 0             | -2,808         | -4,333         |
| <b>Allow independent refiners to exclude 75% of oil transportation costs from the calculation of their Section 199 manufacturing deduction (sunset 12/31/21)</b>                                      |             |                |               |                |                |               |               |               |               |               |                |                |
|   | -119        | -299           | -305          | -310           | -315           | -323          | -197          | 0             | 0             | 0             | -1,349         | -1,868         |
| <b>Total Changes in Revenues</b>  | <b>-121</b> | <b>-11,883</b> | <b>-6,346</b> | <b>-10,920</b> | <b>-10,265</b> | <b>-4,308</b> | <b>-4,356</b> | <b>-3,657</b> | <b>-3,834</b> | <b>-3,844</b> | <b>-39,538</b> | <b>-59,538</b> |
| <i>On Budget</i>  | <i>-121</i> | <i>-11,883</i> | <i>-5,700</i> | <i>-10,027</i> | <i>-9,965</i>  | <i>-4,308</i> | <i>-4,356</i> | <i>-3,657</i> | <i>-3,834</i> | <i>-3,844</i> | <i>-37,700</i> | <i>-57,700</i> |
| <i>Off Budget</i>   | <i>0</i>    | <i>0</i>       | <i>-646</i>   | <i>-893</i>    | <i>-300</i>    | <i>0</i>      | <i>0</i>      | <i>0</i>      | <i>0</i>      | <i>0</i>      | <i>-1,838</i>  | <i>-1,838</i>  |
| <b>NET INCREASE OR DECREASE (-) IN DEFICITS FROM CHANGES IN DIRECT SPENDING AND REVENUES</b>  |             |                |               |                |                |               |               |               |               |               |                |                |
| <b>Total Change</b>   | <b>121</b>  | <b>11,883</b>  | <b>5,690</b>  | <b>9,997</b>   | <b>9,987</b>   | <b>4,308</b>  | <b>4,356</b>  | <b>3,657</b>  | <b>3,834</b>  | <b>3,844</b>  | <b>37,681</b>  | <b>57,681</b>  |
| <i>On Budget</i>  | <i>121</i>  | <i>11,883</i>  | <i>5,044</i>  | <i>9,104</i>   | <i>9,687</i>   | <i>4,308</i>  | <i>4,356</i>  | <i>3,657</i>  | <i>3,834</i>  | <i>3,844</i>  | <i>35,843</i>  | <i>55,843</i>  |
| <i>Off Budget</i>   | <i>0</i>    | <i>0</i>       | <i>646</i>    | <i>893</i>     | <i>300</i>     | <i>0</i>      | <i>0</i>      | <i>0</i>      | <i>0</i>      | <i>0</i>      | <i>1,838</i>   | <i>1,838</i>   |

Source: The Staff of the Joint Committee on Taxation

Notes: Components may not sum to totals because of rounding.

CBO and JCT estimate that enacting Division P would not increase net direct spending in any of the four consecutive 10-year periods beginning in 2026. The agencies estimate that enacting Division P would increase on-budget deficits by at least \$5 billion in at least one of the four consecutive 10-year periods beginning in 2026.

1. Positive numbers indicate increases in revenues; negative numbers indicate decreases in revenues.