

White House Preliminary Budgetary Estimate of the Build Back Better Act, H.R. 5376
As Reported by the Committee on the Budget, with modifications (11/3/21)

	\$, billions*
Budget Authority**	1,676.2
Revenue	1,712.5
Estimated Effect on the Deficit, 2022-2031	-36.3
Estimated Effect on the Deficit, 2032-2041	At least -\$2 trillion

Policy	Budget Authority**	Revenue
Child Care and Preschool	390.0	0.0
Home Care	150.0	0.0
Health Coverage	126.0	0.0
Prescription Drug Policies	-250.0	0.0
Clean Energy and Climate	360.9	-207.8
Higher Education and Workforce	40.2	0.0
Child Tax Credit and EITC	169.6	-33.2
Medicare Hearing	28.0	0.0
Health Workforce	29.5	-1.4
Housing	154.5	0.0
Equity and Other Build Back Better Investments	100.2	0.0
Paid Leave	194.0	0.0
Other Tax Investments	3.2	-26.7
Immigration	100.0	0.0
Domestic Corporate Reform	0.0	443.1
International and Other Business Reform	0.0	364.2
Individual High-Income	0.0	640.2
Tax Enforcement (Treasury Estimate)***	80.0	480.0
Other Revenue Measures	0.0	54.1

*This table shows changes in net budget authority and changes in net revenue, consistent with official scoring conventions. This translates to about \$2 trillion (plus \$100 billion for immigration) in gross investment and tax cuts and about [\\$2.15 trillion](#) in gross offsets. The net deficit effect of -\$36.3 billion remains the same.

**For programs receiving definite appropriations, this shows appropriated budget authority. In final scoring, the cost of the bill will be measured in outlays which will be somewhat lower than the budget authority appropriated.

***Consistent with scoring conventions for program integrity measures, tax enforcement savings will not be reflected in a CBO estimate of this legislation.

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Policy	Budget Authority	Revenue
Child Care and Preschool	390.0	0.0
Child Care	275.0	0.0
Preschool	115.0	0.0
Home Care	150.0	0.0
Health Coverage	126.0	0.0
ACA Credits	75.7	0.0
Coverage Gap Credits	44.2	0.0
Territories Medicaid Coverage Gap	9.5	0.0
Strengthen Children's Health Insurance Program	-1.7	0.0
Continue Access to Health Care for Children and Others	-1.7	0.0
Prescription Drug Policies	-250.0	0.0
Clean Energy and Climate	360.9	-207.8
Climate Spending	238.2	0.0
<i>House Agriculture</i>	72.3	0.0
<i>House Ed & Labor</i>	19.5	0.0
<i>House Energy & Commerce</i>	84.2	0.0
<i>House Natural Resources</i>	13.2	0.0
<i>House Oversight and Reform</i>	13.3	0.0
<i>House SST</i>	4.7	0.0
<i>House T&I</i>	30.2	0.0
<i>House Homeland</i>	0.9	0.0
Tax Credits	122.7	-207.8
<i>Renewable Electricity</i>	63.5	-80.8
<i>Renewable Fuels</i>	3.7	-21.7
<i>Green Energy and Efficiency for Individuals</i>	0.0	-42.4
<i>Greening the Fleet and Alternative Vehicles</i>	7.8	-18.5
<i>Investment in Green Workforce</i>	10.4	-15.9
<i>Qualified Environmental Justice Credit</i>	7.8	-0.4
<i>Incentives for clean electricity and transportation</i>	25.4	-28.2
<i>Administrative Funding</i>	4.1	0.0

Policy	Budget Authority	Revenue
Higher Education and Workforce	40.2	0.0
Pell Grants	12.5	0.0
Completion Fund	0.5	0.0
Territories Higher Ed	0.1	0.0
HBCU, MSI, TCU R&D	1.0	0.0
HBCU/MSIs/TCU Formula Grants	6.0	0.0
Department of Ed Implementation	0.2	0.0
Community College Workforce	5.0	0.0
Other workforce	15.0	0.0
<i>Industry or Sector Partnership Grants (SECTOR)</i>	5.0	0.0
<i>WIOA Dislocated Worker</i>	2.0	0.0
<i>WIOA Adult</i>	1.0	0.0
<i>WIOA Youth</i>	1.5	0.0
<i>Employment Service</i>	0.5	0.0
<i>Career and Technical Education</i>	0.7	0.0
<i>Adult Education</i>	0.7	0.0
<i>Reentry Employment Opportunities</i>	0.5	0.0
<i>Registered Apprenticeship/Pre-Apprenticeship/Youth Apprenticeship</i>	1.0	0.0
<i>Job Corps</i>	0.5	0.0
<i>Indian and Native American Program</i>	0.1	0.0
<i>Migrant and Seasonal Farmworker Program</i>	0.1	0.0
<i>YouthBuild</i>	0.0	0.0
<i>Senior Community Service Employment Program</i>	0.0	0.0
<i>Competitive Integrated Employment</i>	0.3	0.0
<i>Direct Care Workforce</i>	1.0	0.0
<i>DOL Administration</i>	0.1	0.0
<i>DOL OIG</i>	0.0	0.0
Child Tax Credit and EITC	169.6	-33.2
Child Tax Credit	154.3	-30.3
Earned Income Tax Credit	10.4	-2.9
Admin Funding	4.9	0.0
Medicare Hearing	28.0	0.0
Health Workforce	29.5	-1.4

Policy	Budget Authority	Revenue
Medicare GME	7.5	0.0
Nursing Homes and Intermediate Care Facilities	1.7	0.0
Elder Justice Act	4.0	0.0
National Health Service Corps	2.0	0.0
Teaching Health Center GME	3.4	0.0
Children's Hospitals GME	0.2	0.0
Community Health Clinics	2.0	0.0
Health Profession Opportunity Grants	2.1	0.0
STI Clinics	0.1	0.0
Health Supportive Services	1.5	0.0
Nurse Corps	0.5	0.0
Med School/Nurse School	1.0	0.0
Pathway to Practice Training Programs	3.5	-1.4
Housing	154.5	0.0
Supply	33.0	0.0
<i>Housing Trust Fund</i>	15.0	0.0
<i>HOME</i>	10.0	0.0
<i>Capital Magnet Fund</i>	0.8	0.0
<i>Sec. 811 - Housing for People with Disabilities</i>	0.5	0.0
<i>Sec. 202 - Housing for the Elderly</i>	0.5	0.0
<i>Multifamily Greening & Preservation</i>	2.0	0.0
<i>PBRA Building Preservation/Safety</i>	1.6	0.0
<i>Federal Home Loan Bank</i>	0.5	0.0
<i>Factory Built Through SSBCI</i>	0.0	0.0
<i>USDA Multi family</i>	2.0	0.0
<i>USDA Section 504 Home Repair</i>	0.1	0.0
Rental Assistance	25.0	0.0
<i>Tenant-Based & Project-Based Vouchers</i>	25.0	0.0
Homeownership Investments	15.1	0.0
<i>Downpayment Assistance and Housing Counseling (HUD)</i>	10.0	0.0
<i>HUD Small Dollar Mortgage</i>	0.1	0.0
<i>LIFT</i>	5.0	0.0
Public Housing	65.0	0.0

Policy	Budget Authority	Revenue
Community Investments	14.6	0.0
<i>CDBG</i>	3.1	0.0
<i>Lead Paint Remediation & Healthy Homes</i>	5.0	0.0
<i>Unlocking Possibilities (Zoning)</i>	1.8	0.0
<i>National Flood Insurance Program (FEMA)</i>	1.2	0.0
<i>Community-Led Capacity Building</i>	0.1	0.0
<i>Community Restoration and Revitalization Fund</i>	3.0	0.0
<i>Manufacturing Facility</i>	0.5	0.0
Other	1.8	0.0
<i>Fair Housing</i>	0.8	0.0
<i>IT/ Personnel (HUD)</i>	1.0	0.0
Equity and Other Build Back Better Investments	100.2	0.0
Paid Leave	194.0	0.0
Other Tax Investments	3.2	-26.7
Low Income Housing Tax Credit	0.0	-11.7
Neighborhood Homes Investment Act	0.0	-5.9
R&E Expensing	0.0	-4.0
Allow Deduction of Up to \$250 for Employee Uniforms	0.0	-2.3
State and Local Tax Deduction	0.0	2.0
Expenses in Contingency Fee Cases	0.5	-2.0
Payroll Credit for Compensation of Local Journalists	0.5	-1.2
Increase in Research Credit Against Payroll Tax for Small Businesses	0.0	-0.9
Labor Deductions	1.5	-0.3
Employer-Provided Child Care Credit	0.0	-0.2
Other Tax	0.7	-0.4
Immigration	100.0	0.0
Domestic Corporate Reform	0.0	443.1
Corporate Minimum Tax	0.0	318.9
Stock Buyback Tax	0.0	124.2
International and Other Business Reform	0.0	364.2
Possessions Economic Activity Tax Credit	0.0	-10.6
Limitations on Deduction for Interest Expense	0.0	27.9
Modifications to deduction for FDII and GILTI	0.0	144.3

Policy	Budget Authority	Revenue
Repeal of election for 1-month deferral in determination of taxable year of specific foreign corporations	0.0	6.7
Modifications of foreign tax credit rules applicable to certain taxpayers receiving specific economic benefits	0.0	6.7
Modifications to foreign tax credit limitations	0.0	12.0
Foreign oil and gas extraction income and foreign oil related income to include oil shale and tar sands	0.0	0.0
Modifications to inclusion of GILTI	0.0	57.0
Modifications to determination of deemed paid credit for taxes properly attributable to tested income	0.0	-27.2
Deduction for foreign source portion of dividends limited to controlled foreign corporations, etc.	0.0	0.5
Limitation on foreign base company sales and services income	0.0	12.0
Modifications to BEAT	0.0	67.1
Credit for clinical testing of orphan drugs limited to first use or indication	0.0	2.7
Modifications to treatment of certain losses	0.0	1.8
Adjusted basis limitation for divisive reorganization	0.0	17.8
Rent from prison facilities not treated as qualified income for purposes of REIT income tests	0.0	0.1
Modifications to exemption for portfolio interest	0.0	2.1
Certain partnership interest derivatives	0.0	0.1
Adjustments to earnings and profits of controlled foreign corporations	0.0	4.9
Certain dividends from controlled foreign corporations to U.S. shareholders treated as extraordinary dividends	0.0	0.0
Limitation on certain special rules for section 1202 gains	0.0	5.7
Constructive sales	0.0	0.0
Rules relating to common control	0.0	16.0
Modification of wash sale rules	0.0	16.8
Individual High-Income	0.0	640.2
AGI Surcharge on Income Over \$10 million And \$25 million	0.0	227.8
Apply Net Investment Income Tax on Certain High-Income Individuals	0.0	252.2
Limit Excess Business Losses	0.0	160.3
Tax Enforcement	80.0	480.0

Policy	Budget Authority	Revenue
Other Revenue Measures	0.0	54.1
Modifications to limitation on deduction of excessive employee remuneration	0	7.205
Extension of tax to fund Black Lung Disability Trust Fund	0	0.536
Prohibited transactions relating to holding DISC or FSC in IRAs	0	1.94
Clarification of treatment of DISC gain and distributions of certain foreign shareholders	0	0.915
Reinstatement of Superfund Rate on Crude Oil	0	24.804
Tax on Nicotine, Including Vaping	0	8.606
Limitations on High-Income Taxpayers with Large Retirement Balances	0	10.087